



## Ohio Administrative Code

### Rule 5703-3-01 Property excepting oil, gas and water production plants.

Effective: December 19, 2020

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(A) For the purpose of classifying property for taxation, items of property devoted primarily to the general use of the land or buildings thereon are to be considered as real property and all other items of property including their foundations and all things accessory thereto which are devoted primarily to the business conducted on the premises are to be considered as personal property.

(B) The following items are hereby classified as real property for the purpose of taxation. This list is not all-inclusive and items similar to those herein classified are to be considered as real property if they meet the test as set forth in the preceding paragraph.

(1) Land and improvements to land, including retaining walls, piling, and mats for the general improvement of the site, private roads, walks, paving, areaways, culverts, bridges, viaducts, subways and tunnels, fencing, artificial lakes, reservoirs, spray ponds, dykes, dams, ditches and canals, drainage, storm and sanitary sewers, water lines for drinking, sanitary and fire protection purposes.

(2) Buildings, structural and other improvements to buildings, including their foundations, floors, partitions, insulation, walls, roof, stairways, loading and unloading platforms and canopies, systems for heating, air-conditioning, ventilating, sanitation, fixed fire protection, lighting, plumbing and drinking water, awnings and shades, building elevators, building escalators and package chutes.

(3) Generating equipment:

(a) Steam generating equipment primarily for furnishing heat to buildings and steam power for generators described in paragraph (B)(3)(b) of this rule, including all equipment and appurtenances and service lines auxiliary thereto.

(b) Electric generating equipment primarily for furnishing lights for buildings and yards, including all equipment and appurtenances auxiliary thereto and including all electric lighting circuits and equipment incidental thereto.



- (4) Permanent standard gauge railroad trackage, bridges and trestles.
- (5) Permanent crane trackage which is an integral structural part of a building.
- (6) Fixed river or lake wharves and docks.
- (7) Stationary car dumpers, other than mechanical dumpers, including track hoppers and bins.
- (8) Silos used in farming.
- (9) Walls forming storage yards.
- (10) Mine shafts and entries.