



## Ohio Revised Code

### Section 5709.53 Exemption of solar, wind or hydrothermal energy system and of certain energy facilities.

Effective: June 17, 2010

Legislation: Senate Bill 232 - 128th General Assembly

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(A) A solar, wind, or hydrothermal energy system on which construction or installation is completed during the period from the effective date of this section through December 31, 1985, that meets the guidelines established under division (B) of section 1551.20 of the Revised Code is exempt from real property taxation.

(B) Any fixture or other real property included in an energy facility with an aggregate nameplate capacity of two hundred fifty kilowatts or less is exempt from taxation if construction or installation is completed on or after January 1, 2010.

As used in division (B) of this section, "energy facility" and "nameplate capacity" have the same meanings as in section 5727.01 of the Revised Code.

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