



Ohio Revised Code

Section 5709.211 Opinion of a director required before issuance of exempt facility certificate.

Effective: September 13, 2018

Legislation: House Bill 430 - 132nd General Assembly

(A) Before issuing an exempt facility certificate pursuant to section 5709.21 of the Revised Code, the tax commissioner shall provide a copy of a properly completed application to, and obtain the opinion of, one of the following persons:

(1) The director of environmental protection in the case of an exempt facility described in division (B) or (F) of section 5709.20 of the Revised Code or, when applicable, division (L) of that section;

(2) The director of natural resources in the case of an exempt facility described in division (L) of section 5709.20 of the Revised Code, when applicable;

(3) The director of development in the case of an application for an exempt facility described in division (D), (I), or (K) of section 5709.20 of the Revised Code.

The opinion shall provide the commissioner with a recommendation of whether the property is primarily designed, constructed, installed, and used as an exempt facility. The applicant shall provide additional information upon request by the tax commissioner, the director of environmental protection, the director of natural resources, or the director of development, and allow them to inspect the property listed in the application for the purposes of sections 5709.20 to 5709.27 of the Revised Code. The tax commissioner shall provide to the applicant a copy of the opinion issued by the director of environmental protection, director of natural resources, or director of the department of development, as applicable.

(B) The opinions of the director of the environmental protection agency, the director of natural resources, and the director of development under division (A) of this section or division (C)(4) of section 5709.22 of the Revised Code are not final actions or orders subject to appeal.
