



Ohio Revised Code

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

Effective: March 27, 2020

Legislation: House Bill 197 - 133rd General Assembly

(A) A solar, wind, or hydrothermal energy system on which construction or installation is completed during the period from August 14, 1979, 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.
