



## Application for Energy and Solid Waste Energy Conversion and Thermal Efficiency Improvement Facility

1.a. Type of facility (check one):  Energy  Solid waste  Thermal efficiency

1.b. Number of substantially similar facilities in county \_\_\_\_\_

### Owner of Facility Information\*

2. Type of ownership:  Individual  Partnership  Corporation  LLC  LP  LLP  Joint  Other \_\_\_\_\_

3. Owner(s) name \_\_\_\_\_

4. Mailing address \_\_\_\_\_  
Street City State ZIP code

5.a. Federal employer identification no. (FEIN) \_\_\_\_\_ 5.b. Ohio charter or license no. \_\_\_\_\_

### Facility Information

6. Facility name \_\_\_\_\_

7. Physical address \_\_\_\_\_  
Street City State ZIP code

8. \_\_\_\_\_  
Taxing district Township School district Ohio county

9.a. Facility cost (total) \$ \_\_\_\_\_ 9.b. Cost sought for exemption \$ \_\_\_\_\_ 9.c. Cost is  Actual  Estimated

10.a. Facility is  Completed  Being constructed  Planning stage

10.b. Date facility completed or estimated date (month/year) \_\_\_\_\_

10.c. Facility information (see instructions) \_\_\_\_\_

11. Include the following documents and/or information as attachments:

- a. Copy of the plans, specifications and drawings detailing the facility for which a certificate is requested (label as "Attachment A").
- b. Complete the Exempt Facility Property Listing labeled as "Attachment B."
- c. Narrative statement that succinctly explains **all** the purposes and operations of the facility (label as "Attachment C").

12. Fee amount. If line 9.a. is greater than \$400,000 enter \$2,000, otherwise multiply line 9.a. by 0.005 \$ \_\_\_\_\_

### Primary Contact Person Information\*\*

13. Contact person name \_\_\_\_\_ E-mail address \_\_\_\_\_

14. Mailing address \_\_\_\_\_  
Street City State ZIP code

15. Telephone number \_\_\_\_\_ Fax number \_\_\_\_\_ Other (describe) \_\_\_\_\_

### Tax Exemption Status

Unless notified by the tax commissioner to the contrary, the applicant is allowed to claim property sought for exemption on line 9.b. as exempt from certain taxes pursuant to Ohio Revised Code 5709.25. Please note that any exemption claimed is subject to assessment (even beyond the normal time period for an assessment to be issued) if it is subsequently ascertained the applicant was not entitled to the exemption.

16. Does applicant intend to claim the property on line 9.b. as exempt prior to the certificate being issued?  Yes  No

### Signature

I declare under penalties of perjury that this application (including any accompanying documentation) has been examined by me and to the best of my knowledge and belief is a true, correct and complete application.

17. \_\_\_\_\_  
Authorized signature Date

18. \_\_\_\_\_  
Name and title Phone number

\* This is the contact location where the issuance, or denial, of a certificate will be mailed.

\*\* This is the contact location where additional information will be requested.

**In order to expedite the processing of your application, please submit in triplicate the application and  
all accompanying documentation (along with applicable fee) to: Office of Chief Counsel,  
Tax Appeals Division, P.O. Box 530, Columbus, OH 43216-0530. Phone: (614) 466-6750.**

# Exempt Facility Property Listing Attachment B

(Include as many as necessary with application)

Applicant name \_\_\_\_\_  
 Facility address \_\_\_\_\_

#	Property Description	Cost	Property Type (E)xclusive (A)uxiliary	Auxiliary Percentage	Auxiliary Percentage Explanation <small>(you <b>MUST</b> explain how you determined the percentage)</small>
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					

Total cost \_\_\_\_\_

## Instructions for Completing Application

(Failure to properly complete an application will result in the denial of the issuance of a certificate.)

- 1.a. Check the appropriate space for the type of exempt facility you are requesting (Energy Conversion, Solid Waste Energy Conversion or Thermal Efficiency Improvement). **Unless line 1.b. of the instructions applies, a separate application must be filed for each exempt facility.** This application cannot be used for an application related to the expansion, addition or replacement of property for an existing certificate or to transfer a certificate to a new owner.
- 1.b. If the application is for substantially similar facilities located in the same county and by the **same** owner(s), you may initially file one application for all those facilities. This department will notify you if it is required to file separate applications for each facility in the county.
2. Check the appropriate space to indicate the type of ownership. If this facility is jointly owned, check "Joint." **File only one application for all the owners of a facility.**
3. Print the name of the owner of the facility. If the facility for which the application is requested is jointly owned or owned by a partnership, you must list the names of all the owners along with their respective percentage of ownership. If needed, attach a list to this application.
4. Print the mailing address of all the owner(s) of the facility. If needed, attach a list to this application. **Note: This is the location where the issuance, or denial, of a certificate will be mailed.**
- 5.a. Enter the owner(s) federal employer identification number (FEIN). If you are a sole proprietor and you do not have an FEIN, you must use your social security number. If needed, attach a list to this application.
- 5.b. Enter the owner(s) Ohio charter number (incorporated in Ohio) or license number (doing business in Ohio). If needed, attach a list.
6. Print the name of the facility. If needed, attach a list to this application if this is for more than one similar facility in the same county.
7. Print the physical address of the facility. The physical address is needed for inspection purposes. If needed, attach a list to this application if this is for more than one similar facility in the same county.
8. List the taxing district, township, school district and county where the facility is located. If needed, attach a list to this application if this is for more than one similar facility in the same county.
- 9.a. Provide the total exempt facility cost. This includes costs that will be taxable and nontaxable if a certificate is issued.
- 9.b. Provide the facility cost that only includes the portion of costs for which the applicant seeks a tax exemption. **Note: This is the amount that this department is required to report to the appropriate county auditor(s).**
- 9.c. Check the appropriate space to indicate if the costs for 9.a. and 9.b. are actual or estimated.
- 10.a. Check the appropriate space to indicate whether the facility is completed, under construction or in the planning stage. **Note: If this facility is not completed, you must contact this department when the facility is completed because (absent special circumstances) the application will not be forwarded to the Ohio Department of Development until the facility is constructed and operational.**
- 10.b. If the facility is completed, list the completion date of the facility. If not completed, indicate the estimated completion date.
- 10.c. For thermal efficiency facility, provide i) base efficiency %; ii) improved efficiency %; and iii) energy savings (Btu, kWh, etc.). For solid waste conversion, provide i) solid waste form; ii) heating content of solid waste; and iii) annual quantity of solid waste the facility uses. For energy conversion, provide i) fuel source being converted; and ii) replacement fuel source.
11. You must include the following documents and/or information as attachments for the application to be considered complete (if multiple facilities in the same county are claimed you must note any differences in the facilities):
  - 11.a. Provide a copy of the plans, specifications and drawings of the facility for which an exempt facility certificate is requested.
  - 11.b. Complete the Exempt Facility Property Listing labeled as "Attachment B." All components incorporated in or to be incorporated in the facility, along with the cost of those components, must be listed. **If auxiliary property is claimed, you must clearly indicate the basis and your calculation for how you determined the tax-exempt cost for the auxiliary property.**
  - 11.c. Provide a narrative statement that succinctly explains the purpose and operations of the facility. You must report the operations of the facility that are both subject to a tax exemption and those operations that are not.
12. The initial application fee is ½% of the exempt facility cost listed on line 9.a., not to exceed \$2,000. The fee is not refundable. Only checks and money orders payable to the Ohio Treasurer of State are acceptable (no cash). Fee may increase if the costs are higher than reported.
13. Print the name and e-mail address of the primary contact person. **Note: This is the person that will be sent notice for any additional information that is needed to have a complete application** and should be the person that is able to explain any questions regarding this application to this department or the Ohio Department of Development. If not by an employee of the owner of the facility, a TBOR-1 is required.
14. Print the mailing address for the primary contact person.
15. Print the telephone number and fax number of the primary contact person. If applicable, you may provide an additional number.
16. Check the appropriate space if you want to claim the cost reported on line 9.b. as exempt for certain taxes. While you may be able to file a refund claim, final assessment or tax appeal for property claimed as exempt prior to filing this application, you cannot apply such exemption to any period of time that is otherwise closed by operation of law (statute of limitations).
17. Provide the authorized signature of the person responsible for filing this application. If not by an employee of the owner of the facility, a TBOR-1 is required.
18. Print the name, title and phone number of the authorized person signing this application.

In order to expedite the processing of your application, please submit in triplicate the application and all accompanying documentation (along with applicable fee) to: Office of Chief Counsel, Tax Appeals Division, P.O. Box 530, Columbus, OH 43216-0530. Phone: (614) 466-6750.