

1 RESOLUTION NO. 2011-342

2
3 SPONSOR Mr. Pry and Mrs. Shapiro

4
5 DATE August 29, 2011 COMMITTEE Planning

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7 **A Resolution designating Summit County as an Alternative Energy Zone, approving all**
8 **applications submitted by the Director of the Ohio Department of Development, pursuant**
9 **to Section 5727.75 of the Ohio Revised Code, for exemptions from tangible personal and**
10 **real property taxes for alternative energy facilities, requiring an annual payment in lieu of**
11 **taxes and an additional annual service payment, and specifying the time and manner of**
12 **such payments, for the Executive's Department of Community and Economic Development**
13 **and the Fiscal Officer, and declaring an emergency.**

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15 WHEREAS, this Council desires to encourage the development of alternative energy
16 facilities within Summit County, Ohio; and

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18 WHEREAS, developers of alternative energy facilities have expressed interest in
19 constructing and operating alternative energy facilities in Summit County, Ohio; and

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21 WHEREAS, in 2010, the State of Ohio enacted Section 5727.75(E) of the Ohio Revised
22 Code, which provides for an exemption to tangible personal property and real property taxation
23 of certain qualified alternative energy facilities, and further provides for an annual service
24 payment in lieu of taxes ("PILOT") based on the megawatt capacity of the facility, upon
25 approval of this Council and approval of the Director of the Ohio Department of Development;
26 and

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28 WHEREAS, Section 5727.75(E) of the Ohio Revised Code further provides that this
29 Council must approve the aforementioned exemption and PILOT structure for each alternative
30 energy facility or, in lieu of a case-by-case approval, this Council may designate Summit County
31 as an Alternative Energy Zone, thereby approving all future applications submitted to and
32 approved by the Director of the Ohio Department of Development; and

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34 WHEREAS, Section 5727.75(E) of the Ohio Revised Code further provides this Council
35 the ability to set an additional annual service payment that will be paid to the County in addition
36 to the PILOT payment, provided that both the service payment and PILOT payment do not
37 exceed \$9,000.00 combined per megawatt; and; and

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39 WHEREAS, this Council desires to designate Summit County as an Alternative Energy
40 Zone and, by doing so, further desires to provide approval to all tangible personal property and
41 real property tax exemptions for alternative energy facilities, provided that a PILOT and
42 additional annual service payment are paid by the facilities in lieu of taxes, pursuant to Section
43 5727.75; and

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45 WHEREAS, this Council finds and determines, after reviewing all pertinent information,
46 that it is necessary, and in the best interest of the County, to declare Summit County to be an
47 Alternative Energy Zone and to provide for the aforementioned tax exemption and PILOT and
48 additional annual service payment for alternative energy facilities locating in Summit County;

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50 NOW, THEREFORE, BE IT RESOLVED, by the Council of the County of Summit,
51 State of Ohio, that:

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4 SECTION 1

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6 This Council hereby designates the entire geographic territory of Summit County, Ohio,
7 to be an Alternative Energy Zone pursuant to Section 5727.75(E) of the Ohio Revised Code.

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9 SECTION 2

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11 This Council hereby declares that all applications or tangible personal property tax and
12 real property tax exemption submitted by the owner or lessee of an alternative energy facility to
13 the Director of the Ohio Department of Development, and subsequently approved by the
14 Director, pursuant to Section 5727.75(E) of the Ohio Revised Code, after the adoption of this
15 Resolution, and prior to its repeal, are approved.

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17 SECTION 3

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19 The approval provided in Section 2 of this Resolution is expressly conditioned upon the
20 payment by the owner or lessee of an alternative energy facility of an annual service payment in
21 lieu of taxes ("PILOT") and an additional annual service payment as provided in Section
22 5727.75(E) and (G), and as more fully set forth below:

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24 a. The amount of the annual PILOT shall be the amount per megawatt set forth in
25 Section 5727.75(G) of the Ohio Revised Code.
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27 b. The amount of each additional annual service payment shall be the difference
28 between \$9,000.00 and the annual PILOT payment required to be made under Section
29 5727.75(G) per megawatt, multiplied by the nameplate capacity in megawatts of the
30 alternative energy project.
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32 c. The owner or lessee of a qualified alternative energy project that is exempted from
33 taxes and assessments under this Resolution shall make annual PILOT and additional
34 annual service payments to the Fiscal Officer. The annual PILOT and additional
35 annual service payments shall be required and paid for each tax year for which an
36 exemption is granted. The combined annual payment shall be equal to \$9,000.00 for
37 each megawatt of nameplate capacity of the alternative energy facility. The payment
38 shall be charged and collected at the same time and in the same manner as the taxes
39 that would ordinarily be imposed on the taxable property.
- 40
41 d. The Fiscal Officer shall deposit the annual PILOT into the appropriate fund of the
42 County and shall make distribution of the funds derived from the PILOT to the taxing
43 districts according to voted millage in the respective taxing districts. The additional
44 annual service payment shall be deposited into the general fund in accordance with
45 Section 5727.75(E) of the Ohio Revised Code.
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4 SECTION 4

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6 The Clerk of Council is hereby directed to send a copy of this Resolution by certified
7 mail to the Director of the Ohio Department of Development upon adoption and to the owner or
8 lessee of each alternative energy facility that is the subject of an application submitted by the
9 Director of the Ohio Department of Development to this Council within 30 days after the
10 application is received by the Council. The Clerk shall also provide a copy of this Resolution to
11 the Fiscal Officer within 30 days after the application from the Director of the Ohio Department
12 of Development is received by this Council.

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14 SECTION 5

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16 This Resolution is hereby declared an emergency in the interest of the health, safety, and
17 welfare of the citizens of the County of Summit and for the further reason of immediately
18 designating Summit County as an Alternative Energy Zone prior to the filing of any applications
19 for exemption.

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21 SECTION 6

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23 Provided this Resolution receives the affirmative vote of eight members, it shall take
24 effect immediately upon its adoption and approval by the Executive; otherwise, it shall take
25 effect and be in force at the earliest time provided by law.

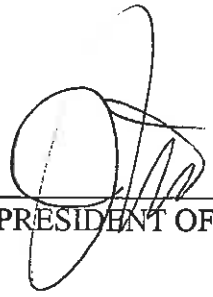
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27 SECTION 7

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29 It is found and determined that all formal actions of this Council concerning and relating
30 to the adoption of this Resolution were adopted in an open meeting of this Council, and that all
31 deliberations of this Council and of any of its committees that resulted in such formal action,
32 were in meetings open to the public, in compliance with all legal requirements, including Section
33 121.22 of the Ohio Revised Code.

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36 INTRODUCED August 15, 2011

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38 ADOPTED August 29, 2011

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42 CLERK OF COUNCIL


PRESIDENT OF COUNCIL

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44 APPROVED August 30, 2011

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48 EXECUTIVE

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51 ENACTED EFFECTIVE August 30, 2011

Voice Vote:10-0 YES: Comunale, Crawford, Feeman, Kostandaras
Kurt, Lee, Prenice, Rodgers, Roemer, Schmidt,
ABSENT: Shapiro