

Property Tax - Opinion - Methane Gas Guidelines

Code & Rules	Requirements	Application	Opinion	Impact
427.1 (29)	<p>The operation is connected with or in conjunction with a publicly-owned sanitary landfill or is property originally placed in service on or after January 1, 2008, and on or before December 31, 2012.</p>	<p>February 1 annually detailing the percentage of methane fuel is to all fuel used if the property used to convert gas to energy uses another fuel.</p>	<p>The land and buildings used to decompose the waste, convert waste to gas, collect the methane gas, and convert the gas to energy is eligible for exemption.</p> <p>If the portion of the property used to convert the gas to energy consumes fuel other than methane, the exemption applies in the same ratio that the use of methane gas bears to total fuel consumed.</p>	<p>If not operated in conjunction with a publicly-owned sanitary landfill, the exemption is limited to 10 years.</p>