



Ohio Revised Code

Section 3735.66 Resolution describing boundaries of areas and eligibility for tax exemption.

Effective: April 3, 2023

Legislation: Senate Bill 33

The legislative authority of a political subdivision may survey the housing within the municipal corporation in the case of a municipal corporation, the unincorporated area of the township in the case of a limited home rule township, and the unincorporated area of the county in the case of a county. After the survey, the legislative authority may adopt a resolution describing the boundaries of community reinvestment areas which contain the conditions required for the finding under division (B) of section 3735.65 of the Revised Code. The findings resulting from the survey shall be incorporated in the resolution describing the boundaries of an area. The legislative authority may stipulate in the resolution that only new structures or remodeling classified as to use as commercial, industrial, or residential, or some combination thereof, and otherwise satisfying the requirements of section 3735.67 of the Revised Code are eligible for exemption from taxation under that section. If the resolution does not include such a stipulation, all new structures and remodeling satisfying the requirements of section 3735.67 of the Revised Code are eligible for exemption from taxation regardless of classification. Whether or not the resolution includes such a stipulation, the classification of the structures or remodeling eligible for exemption in the area shall at all times be consistent with zoning restrictions applicable to the area. For the purposes of sections 3735.65 to 3735.70 of the Revised Code, whether a structure or remodeling composed of multiple units is classified as commercial or residential shall be determined by resolution or ordinance of the legislative authority or, in the absence of such a determination, by the classification of the use of the structure or remodeling under the applicable zoning regulations.

If construction or remodeling classified as residential is eligible for exemption from taxation, the resolution shall specify a percentage, not to exceed one hundred per cent, of the assessed valuation of such property to be exempted. The percentage specified shall apply to all residential construction or remodeling for which exemption is granted.

Territory of a community reinvestment area designated by a municipal corporation shall include only territory of the municipal corporation. Territory of an area designated by a limited home rule



township shall include only unincorporated territory of the township that is not already included in an area designated by a county. Territory of an area designated by a county shall include only unincorporated territory of the county that is not already included in an area designated by a limited home rule township.

Upon the adoption of the resolution, the legislative authority shall send, by certified mail, one copy of the resolution and a map of the community reinvestment area in sufficient detail to denote the specific boundaries of the area, to the director of development.

The resolution adopted pursuant to this section shall be published in a newspaper of general circulation in the political subdivision that adopted the resolution once a week for two consecutive weeks or as provided in section 7.16 of the Revised Code, immediately following its adoption.

Each legislative authority adopting a resolution pursuant to this section shall designate a housing officer. The legislative authority or housing officer shall not grant any exemption from taxation under section 3735.67 of the Revised Code until the director assigns to each community reinvestment area a unique designation by which the area shall be identified for purposes of sections 3735.65 to 3735.70 of the Revised Code.