



## Ohio Revised Code

### Section 5709.57 Agreements with qualifying athletic complexes.

Effective: September 13, 2018

Legislation: House Bill 292 - 132nd General Assembly

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(A) As used in this section, "qualifying athletic complex" means real property that is an athletic complex or upon which an athletic complex is situated, provided the complex is or was designated, on or after January 1, 2013, as a United States olympic or paralympic training site by the United States olympic committee. "Qualifying athletic complex" does not include any of the following real property if the real property does not appear on the tax year 2017 tax list:

(1) A building or structure situated on land comprising the complex;

(2) An improvement to a building or structure comprising the complex;

(3) A fixture attached or affixed to the land or a building, structure, or improvement comprising the complex.

(B) Within sixty days after the effective date of this section, a board of county commissioners shall enter into an agreement with the owner of a qualifying athletic complex if the owner agrees to do so. The agreement shall require the owner to make annual payments to one or more subdivisions levying property tax in the territory that includes the qualifying athletic complex in return for the board declaring the complex to be a public purpose and shall authorize the exemption of up to one hundred per cent of the taxable value of that complex from property taxation. The payments to a subdivision shall be made in the amount or proportion, at the times, and in the manner specified in the agreement. The agreement may be for a specified number of years not to exceed seventeen. The board shall not enter into such an agreement unless the board obtains the consent of the city, local, or exempted village school district in whose territory the complex is located in accordance with division (C) of this section.

The agreement shall prescribe the circumstances under which and the manner in which the agreement may be canceled for noncompliance with the agreement.



An agreement entered into under this section may specify whether and under what conditions the agreement may continue if title to any property exempted from taxation pursuant to that agreement is transferred.

The agreement shall provide that any penalty, interest, or other charge imposed under the agreement be charged against the property exempted from taxation pursuant to that agreement.

(C) For the purpose of obtaining the approval of a city, local, or exempted village school district under division (B) of this section, the board of county commissioners shall deliver to the board of education a copy of the proposed agreement not later than forty-five days before approving the agreement. The board of education, by resolution adopted by a majority of the board, shall approve or disapprove the agreement and certify a copy of the resolution to the board of county commissioners not later than fourteen days before the date stipulated by the board of county commissioners as the date upon which approval of the agreement is to be formally considered by the board of county commissioners. The board of education may include in the resolution conditions under which the board of education would approve the agreement. Subject to the limitation on the time to enter into such an agreement under division (B) of this section, the board of county commissioners may approve the agreement at any time after the board of education certifies its resolution approving the agreement to the board of county commissioners, or, if the board of education approves the agreement conditionally, at any time after the conditions are agreed to by the board of education and the board of county commissioners.

(D) Payments described in division (B) of this section that are received by a subdivision shall be deposited in the subdivision's general fund and may be used by the subdivision for any lawful purpose.

(E) If an agreement entered into under division (B) of this section is canceled for noncompliance with the agreement, the county auditor shall levy a charge on the property that had been subject to that agreement equal to the amount of delinquent and current real property taxes assessed against the property on the date the agreement was entered into. If any other penalty, interest, or charge becomes chargeable against the property pursuant to the agreement, the county auditor shall levy the amount of the penalty, interest, or charge against the property.



The auditor shall enter any such penalty, interest, or charge as a separate item on the tax list for the current tax year to be collected by the county treasurer in the same manner and at the same time as real property taxes levied against the property for the current year are collected. The penalty, interest, or charge is a lien of the state upon the property as of the first day of the tax year in which the penalty, interest, or other charge is levied as provided in section 323.11 of the Revised Code.

(F) An agreement entered into under this section may authorize an exemption described in division (B) of this section beginning for tax year 2010, except as otherwise provided in this division. An exemption application for any tax year for which the time period described in division (F) of section 5715.27 of the Revised Code has expired before the date the agreement is entered into shall be filed with the tax commissioner on or before the ninetieth day after that date, notwithstanding that division. The commissioner shall remit unpaid tax, penalties, and interest for that property for a tax year for which the application is approved, notwithstanding section 5713.081 of the Revised Code, except that any taxes paid for any such tax year shall not be refunded and shall be regarded as a payment of taxes for the tax year and credited and distributed by the county treasurer as would other taxes paid for that tax year.