



Ohio Revised Code

Section 5709.883 Tax incentive review council - cleanup of contamination.

Effective: March 11, 2004

Legislation: House Bill 127 - 125th General Assembly

(A) The legislative authority of a county or municipal corporation that grants an exemption from taxation under section 5709.88 of the Revised Code shall create a tax incentive review council unless the county has created such a council under section 5709.85 of the Revised Code. If a council has been created under that section, that council shall perform the functions prescribed by this section. A council created under this section shall consist of the following members:

(1) For a municipal corporation, the chief executive officer or that officer's designee; a member of the legislative authority of the municipal corporation, appointed by the president of the legislative authority or, if the chief executive officer of the municipal corporation is the president, appointed by the president pro tempore of the legislative authority; the county auditor or the county auditor's designee; the chief financial officer of the municipal corporation or that officer's designee; an individual appointed by the board of education of each city, local, exempted village, and joint vocational school district to which the instrument granting the exemption applies; and two members of the public appointed by the chief executive officer of the municipal corporation with the concurrence of the legislative authority. At least four members of the council shall be residents of the municipal corporation.

(2) For unincorporated areas of a county, three members appointed by the board of county commissioners; two members of each township to which the instrument granting the tax exemption applies, appointed by the board of township trustees of the respective townships; the county auditor or the county auditor's designee; and an individual appointed by the board of education of each city, local, exempted village, and joint vocational school district to which the instrument granting the tax exemption applies.

(B) The county auditor or the county auditor's designee shall serve as the chairperson of the council. The council shall meet at the call of the chairperson. At the first meeting of the council, the council shall select a vice-chairperson. Attendance by a majority of the members of the council constitutes a quorum to conduct the business of the council.



(C) Annually, the tax incentive review council shall review all agreements granting exemptions from property taxation under section 5709.88 of the Revised Code and any performance or audit reports required to be submitted pursuant to those agreements. With respect to each agreement, the council shall determine whether the owner of the exempted property has complied with the agreement, and may take into consideration any fluctuations in the business cycle unique to the owner's business. On the basis of that determination, on or before the first day of September of each year, the council shall submit to the legislative authority written recommendations for continuation, modification, or cancellation of the agreement.

Upon the request of a tax incentive review council, the county auditor and the legislative authority of the county or municipal corporation granting the exemption shall supply the council with any information reasonably necessary for the council to make the determinations required under this division, including returns or reports filed pursuant to sections 5711.02, 5711.13, and 5727.08 of the Revised Code.

(D) A legislative authority that receives from a tax incentive review council written recommendations under division (C) of this section shall, within sixty days after receipt, hold a meeting and vote to accept, reject, or modify all or any portion of the recommendations.

(E) A tax incentive review council may request from the recipient of a tax exemption under this section any information reasonably necessary for the council to perform its review under this section. The request shall be in writing and shall be sent to the recipient by certified mail. Within ten days after receipt of the request, the recipient shall provide to the council the information requested.