



Ohio Revised Code

Section 715.015 Development charges.

Effective: October 17, 2019

Legislation: House Bill 166 - 133rd General Assembly

(A) The legislative authority of an eligible municipal corporation that has designated a tourism development district under section 715.014 of the Revised Code may enter into and enforce agreements with one or more owners of property located within the district by which the owner or owners agree to pay a development charge for the purpose of fostering and developing tourism within the district. The amount of the development charge shall equal one-half, one, one and one-half, or two per cent of the gross receipts derived from making sales at or from the property, whether wholesale or retail, but including sales of food only to the extent such sales are subject to the tax levied under section 5739.02 of the Revised Code.

(B) The imposition of a development charge under this section is subject to approval of the board of county commissioners of the county in which the property is located. If the property owner agrees to the development charge and the board of county commissioners, by resolution, approves the agreement, the development charge shall be treated in the same manner as taxes for all purposes of the lien described in section 323.11 of the Revised Code, including, but not limited to, the priority and enforcement of the lien and the collection of the development charge secured by the lien.

(C) Nothing in this section limits the power of the legislative authority of a municipal corporation to levy taxes pursuant to its powers of local self-government conferred by Section 3 of Article XVIII, Ohio Constitution.
