Ohio Administrative Code

Rule 122:19-1-08 Fees.

Effective: July 6, 2015

(A) Each applicant shall submit an application fee in an amount established annually by the director and officer in a schedule of historic preservation tax credit program fees with each historic preservation tax credit application. An application will not be considered by the director unless the application fee is paid to the director. Application fees are non-refundable even if an application is withdrawn or incomplete.

(B) Each applicant that is approved for a historic preservation tax credit shall pay a servicing fee in an amount established annually by the director and officer in a schedule of historic preservation tax credit fees. The servicing fee will be payable in full within ninety days of the award notice. No application approval shall be effective unless the servicing fee has been paid to the director. Servicing fees are non-refundable even if an application is withdrawn or rescinded.

(C) Each applicant that is approved for a historic preservation tax credit shall pay a certification fee at the time the applicant notifies the director of project completion or completion of a project stage. The certification fee shall be in accordance the amounts established annually by the director and officer in a schedule of historic preservation tax credit fees. A tax credit certificate will not be issued by the director unless the certification fee is paid. Certification fees are nonrefundable.

(D) The director and state historic preservation officer shall establish the schedule of historic preservation tax credit program fees as set forth in this rule for each state fiscal year. The schedule of the application, servicing and certification historic preservation tax credit program fees shall be published by the director on the Ohio development services agency's website. All fees shall be collected by the director and allocated between the Ohio development services agency and Ohio historic preservation office as determined by the director and officer.