



Ohio Administrative Code

Rule 122:4-1-01 Enterprise zone characteristics definitions.

Effective: January 9, 2025

(A) As used in division (A)(1)(d) of section 5709.61 of the Revised Code, a prevalence means that at least five per cent of the commercial or industrial structures in the area proposed as an enterprise zone are vacant or demolished, or are vacant and the taxes charged thereon are delinquent.

(1) A retail facility in the area is counted as a commercial structure.

(2) A vacant structure is a facility which has fifty-one per cent or more of its total square footage under a roof vacant.

(3) Facilities which are both vacant or demolished, and vacant and tax delinquent, may only be counted once.

(4) The applicable county or municipal corporation certifies the accuracy of the criteria set forth in this paragraph, and also certifies that the creation of the enterprise zone will most likely result in the reduction of vacant and demolished, and vacant and tax delinquent, structure in the area of the county or corporation will also specify a rationale to explain the basis of the certification.

(5) The applicable county or municipal corporation will update the criteria set forth in this paragraph every two years to maintain the status of the area as an enterprise zone.

(B) As used in division (A)(1)(g) of section 5709.61 of the Revised Code, documentation is to be submitted with the application demonstrating, to the satisfaction of the director of development, that the structure is vacant or under-utilized or used for a non-intended purpose.

(1) The applicable county or municipal corporation will specifically identify such structures in the agreement.

(2) Agreement which include structures that were not included in the municipal corporation's, or



county's, petition for enterprise zone designation will be revoked by the director and the tax incentives for that year will be disallowed unless excepted by division (A)(1)(h) of section 5709.61 of the Revised Code.

(C) As used in division (A)(1)(h) of section 5709.61 of the Revised Code, no averaging of values between or among multiple school districts is permitted.

(1) Documentation is to be provided by the applicable county or municipal corporation to demonstrate, to the satisfaction of the director, that the enterprise zone boundary either corresponds to, or does not exceed, the boundary of the eligible school district.

(2) The director will provide a list of eligible school districts and will update the list using information supplied by the tax commissioners every two years to any interested party.

(D) As used in division (A)(2) of section 5709.64 of the Revised Code, "new employee" is further defined to mean a full-time employee hired after the enterprise entered an agreement under section 5709.62 or 5709.63 or 5709.632 of the Revised Code and maintained in a non-retail position at the facility as of the last day of the calendar year immediately preceding the year in which the tax incentive qualification certificate application is made.