



Ohio Administrative Code Rule 122:4-1-09 Relocation provisions.

Effective: January 9, 2025

(A) "Relocation" is defined as the transfer of employment positions or taxable personal tangible property assets from one Ohio political subdivision to another. This includes the transfer of employment positions or taxable personal tangible property assets from one unincorporated township to another township within the same county.

A project that transfers employment positions from a facility within an Ohio political subdivision to a site within another Ohio jurisdiction where the business has committed to and does backfill or replace all such employment positions during the proposal's hiring period or three years, whichever is shorter, is not considered a relocation. Likewise, a project that transfers taxable personal tangible property assets from a facility within an Ohio political subdivision to a site in another Ohio jurisdiction, but the business has committed to and does install replacement assets of like or greater value and of compatible type is not a relocation.

The transfer of employment positions or taxable personal tangible property assets within the same municipality or unincorporated township area is not a relocation.

(B) A business that relocates all or a portion of its operations from one Ohio jurisdiction to another location without enterprise zone program assistance, then requests such incentives for an unrelated expansion project that does not involve the transfer of additional, current employment positions or taxable assets from another Ohio jurisdiction is not a relocation if the proposal occurs at least one year after the completion of the first unassisted relocation.

(C) Operations of an enterprise which are determined to be "temporary in nature" will not be considered within the meaning of facility as defined in division (C) of section 5709.61 of the Revised Code and will not be subject to the enterprise zone program relocation restrictions. A determination that an operation is "temporary in nature" can be supported by, but is not limited to, the documentation of site control arrangements of recent and short term nature, the forced relocation by acts of God such as tornadoes or fires to a facility obviously inadequate for the enterprise's current



and future needs and the use of public warehouse space where the local jurisdiction does not derive an entitlement interest in the value of taxable assets or income tax generated from employees of the enterprise.

(D) Net increase in employment is calculated by verifying the total employment of the facilities affected by the proposed project including any such facility in which positions will be transferred from without replacement. This base employment number will be set at the time prior to the agreement. This base will be subtracted from the total employment number at the specified time of the information, for the purposes of the annual report, December thirty-first of the specific year. Employment positions lost to attrition will not be discounted as part of this process. Unless otherwise stated in the enterprise zone agreement, only those employees actually employed by the designated business will be considered. Each employment position will be designated as either full-time permanent, part-time permanent, full-time temporary or part-time temporary.

(E) As used in section 5709.69 of the Revised Code, application for late service by a legislative authority of a municipality or county to an affected municipality or county of a proposed relocation are to be made in writing to the director of development and are to contain sufficient information for the director to determine whether or not earlier service is not possible or whether the realization of the project is in jeopardy because of the required thirty-day notice period.