



## Ohio Administrative Code Rule 122:9-1-02 Relocation provisions.

Effective: April 7, 2014

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(A) "Relocation" is defined as the transfer by a business entity 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 within an Ohio political subdivision to a site within another Ohio jurisdiction, but the business has committed to and does backfill the 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 equal 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 jurisdiction is not a relocation.

(B) A business entity that relocates all or a portion of its operations from one Ohio jurisdiction to another location without community reinvestment area program assistance, then requests such incentives for an unrelated expansion project at the second site 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) A business entity's operations that are determined to be "temporary in nature" will not be considered subject to the relocation notice restrictions of the community reinvestment area program. 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, a relocation forced by acts of god such as tornadoes or fires to a facility inadequate for the operation'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 generated from employees of the operation.

(D) Net increase in employment shall be calculated by verifying the total employment of the business entity's operations affected by the proposed project including any such facility in which positions will be transferred without replacement. This base employment number will be set at the time prior to the agreement. The 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. Positions lost to attrition will not be discounted as part of this process. Unless otherwise stated in the community reinvestment area 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 3735.673 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 shall be made in writing to the director of the development services agency and shall 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.