



Ohio Administrative Code Rule 122:19-1-01 Definitions.

Effective: [October 15, 2015](#)

Capitalized terms used in rules 122:19-1-01 to 122:19-1-08 shall have the following meaning:

(A) "Amendment" means any modification to the project, as described in an approved application including, but not limited to, changes in applicant, scope of the project, timeline for completion, changes in financing, the rehabilitation activities or end use.

(B) "Applicant" means the owner or qualified lessee of a historic building.

(C) "Application period" means the time period established in the program policies for which an application for a historic preservation tax credit may be submitted by the applicant and received by the director.

(D) "Applicable rehabilitation standards" means the secretary of the interior's standards for rehabilitation prescribed under 16 U.S.C. 470, et seq., dated October 15, 1966 as amended, and 36 C.F.R. 67.7, dated February 26, 1990.

(E) "Detailed scoring criteria" means the attributes of historic preservation projects that are identified in the program policies employed to evaluate historic preservation tax credit for the appropriateness of tax credit assistance including, but not limited to, such measures as the potential economic impact of the project and regional distributive balance of the credits throughout the state of Ohio.

(F) "Director" means the director of the development services agency of the state of Ohio.

(G) "High qualified rehabilitation expenditure application" means an application submitted for a historic preservation tax credit with estimated qualified rehabilitation expenditures above the average of the prior five calendar years rehabilitation costs of all federal historic preservation tax credit investment projects certified in the state of Ohio.



(H) "Low qualified rehabilitation expenditure application" means an application submitted for a historic preservation tax credit with estimated qualified rehabilitation expenditures at or less than the average of the prior five calendar years rehabilitation costs of all federal historic preservation tax credit investment projects certified in the state of Ohio.

(I) "Major factor" means the tax credits are essential in the decision to rehabilitate the historic building or substantially increase the investment made by the applicant in the project.

(J) "Officer" or "State Historic Preservation Officer" means the state historic preservation officer appointed by the governor under 16 U.S.C 470a, dated May 26, 2000.

(K) "Program policies" means the detailed guidelines for the Ohio historic preservation tax credit program approved by the director.

(L) "Project" means the activities to be undertaken and costs identified as part of an application submitted for a historic preservation tax credit. The activities and costs include both qualified rehabilitation expenditures as defined in division (A)(2) of section 149.311 of the Revised Code and other rehabilitation costs that do not satisfy the definition of qualified rehabilitation expenditures identified in connection with the rehabilitation of a historic building. Consistent with federal regulation 36 C.F.R. 67, dated February 26, 1990, a project may include more than one building, such as an industrial or agricultural complex, provided there is historical evidence that the buildings functioned together during their time period of significance to serve an overall purpose. Row houses that were designed and constructed as a single building or complex shall be considered a single project provided the applicant owns each building included in the application. A project may include more than one historic building if the historic buildings are in close proximity and rehabilitation activities and costs undertaken by the same applicant under the same rehabilitation period. Each historic building in a multiple building project is subject to the eligibility requirements of a single historic building.

(M) "Tax commissioner" means the commissioner of the department of taxation of the state of Ohio.