



Ohio Administrative Code

Rule 122:28-1-05 Fees.

Effective: February 8, 2021

In the matter of division (K) of section 122.175 of the Revised Code:

(A) At the time each original grantee enters into the data center tax exemption agreement, the original grantee will pay to the development services agency a servicing fee, in an amount equal to four hundred dollars per year of the data center tax exemption agreement. A separate servicing fee, each calculated as described in the preceding sentence, will be assessed for each original grantee that is party to a data center tax exemption agreement. An amendment that requests the addition of affiliated taxpayer(s) following the initial approval of the data center tax exemption agreement is subject to the same servicing fee for each added party related to the original grantee. Such an amendment is not subject to the amendment fee, as described in paragraph (B) of this rule, unless the amendment requests changes to other terms of the data center tax exemption agreement.

(B) An original grantee or a supplemental grantee for a project that has already received approval from the authority for a data center tax exemption is to pay a three hundred dollar fee to the development services agency in connection with the grantee's request to amend a previously approved tax exemption project, including to add a supplemental grantee, provided that the amendment fee will not be assessed for ministerial amendments. The determination of the executive director of the authority on the nature of an amendment as ministerial or substantive is final.

(C) An original grantee that does not submit to the director a complete annual report or annual certification postmarked by or received prior to March first of the year the report or certification is due will be assessed a late fee of five hundred dollars for each month the report or certification is not received on the first day of each ensuing calendar month until the taxpayer submits the complete annual report or annual certification under paragraphs (A) and (C) of rule 122:28-1-03 of the Administrative Code. If an annual report or annual certification submitted to the director is not complete, the director, or his or her designee will notify the original grantee of the deficiencies in the submission, and the original grantee will have thirty days from the date of the notice to provide supplemental information to the director that completes the annual report or annual certification.



During the pendency of the thirty-day time period to supplement annual report or annual certification information, the original grantee is still subject to the monthly late fee. Failure by an original grantee to comply with reporting requirements is a breach of the the data center tax exemption agreement. After the expiration of any applicable cure period under the data center tax exemption agreement, the authority may exercise its remedies including, without limitation, reduction of the term or percentage of the tax exemption or both, or termination of the tax exemption. Any supplemental grantees will be copied on any notices of default sent to the original grantee.

(D) A tax exemption certificate will not be issued to any original grantee or supplemental grantee with unpaid fees under this rule.