



Ohio Administrative Code Rule 122:29-1-01 Definitions.

Effective: July 5, 2021

Terms not otherwise defined in this rule have the meaning given to them in section 122.09 of the Revised Code.

(A) "Authority" means the tax credit authority created pursuant to division (M) of section 122.17 of the Revised Code.

(B) "Amendment" means any allowed modification to the project, as described in an approved application including changes in property owners, timeline for completion, and changes in financing.

(C) "Connected buildings" means two or more buildings that either share a common wall or are connected by an enclosed passage, including a skyway, walkway, atrium, or vestibule.

(D) "Contiguous parcels" means two or more parcels that are adjacent, meaning each parcel sharing a common boundary with at least one of the other parcels, or that would be adjacent but for a right-of-way separating the two or more parcels.

(E) "Director" means the director of the development services agency of the state of Ohio or its successor.

(F) "Eligible expenditures" means development costs as defined by section 122.09 of the Revised Code and identified in the application materials, which are associated with the portion of the project that is certified by the authority and do not include expenditures incurred for other phases of the transformational mixed use development. Eligible expenditures include architectural or engineering fees paid or incurred in connection with the project. Except for architectural and engineering fees paid or incurred in connection with the project, only expenses incurred after the date of application are eligible expenditures.



(G) "Major city" means a municipal corporation that has a population greater than one hundred thousand as identified by the most recent population estimates by the U.S. census bureau.

(H) "Major factor" means the tax credits are essential in the decision to begin the project or the project would not be completed without receipt of the tax credits.

(I) "Project" means only the portion of the transformational mixed use development submitted by the applicant for certification of tax credits or portion of the transformational mixed use development certified by the authority. A "project" may include one or more phases of a transformational mixed use development and may have one or more property owners.

(J) "Property owner" has the same meaning as owner as defined in division (A)(2) of section 122.09 of the Revised Code. An entity that has fully owned subsidiaries that are property owners in a project or exerts common control over multiple property owners in a project may elect to apply as the property owner for purposes of the tax credit.

(K) "Surrounding area" means, for a project located within ten miles of a major city determined by starting from the corporate boundary of the major city and extending out ten miles from that boundary, the area encompassed within a perimeter starting from the transformational mixed use development boundary and extending one-half mile out from that boundary. For a project not located within ten miles of a major city, surrounding area means the area encompassed within a perimeter starting from the transformational mixed used development boundary and extending two miles out from that boundary.

(L) "Structured parking" means a parking structure either connected to or independent from a building with two or more levels or floors. This structure may be above-ground or underground.

(M) "Viable financial plan" means a complete sources and uses of funding for the proposed project, including anticipated development costs and architectural or engineering fees for that project.