



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

Effective: [May 25, 2026](#)

---

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

- (A) "Amendment" means any approved material change to the project.
- (B) "Connected Buildings" means two or more buildings that either share a common wall or are physically connected by a structure such as a shared first floor enclosed building area; an outdoor or underground enclosed or partially enclosed passage, skyway, elevated walkway, atrium, or vestibule; or underground or above ground parking garage that is contiguous with and benefits each connected building. Utility connections and other shared infrastructure are not sufficient, by themselves, to satisfy as connecting buildings.
- (C) "Commenced construction" means to begin or cause to begin any construction activities at the project site for the project seeking certification or preliminary approval, including installation of footers or foundations, or erecting physical structures on any portion of the project site. Commenced construction excludes environmental assessment and remediation activities, including, but not limited to, any work that would be part of a scope of work and eligible expenditures for reimbursement or match under a brownfield remediation program grant under section 122.6511 of the Revised Code, such as remediation of environmental contamination, demolition, or installation of infrastructure or utilities and any work that would be part of a scope of work and eligible expenditures for reimbursement or match under a building demolition and site revitalization program gant under section 122.6512 of the Revised Code and guidelines thereunder, including, but not limited to, demolition, excavation and associated activities. In addition, commenced construction excludes clearing structures, landscaping, debris removal, and grading related to demolition and such excluded activities may be performed prior to application approval without affecting eligibility for certification and preliminary approval.
- (D) "Contiguous parcels" means 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 separation by a publicly dedicated road.
- (E) "Director" means the director of the department of development of the state of Ohio or its successor.



122:29-1-01

2

- (F) "Eligible expenditures" has the same meaning as that term is defined in section 122.09 of the Revised Code and excludes any expenditures defined as ineligible expenditures.
- (G) "Ineligible expenditures" means expenditures incurred prior to application submission not otherwise expressly allowed in division (A)(2) of section 122.09 of the Revised Code; expenditures not associated with completion of the project; offsite expenses such as offsite utility improvements, streetscape improvements, roadwork, etc.; expenditures paid for or incurred directly by public entities; and fees associated with the transformational mixed use development tax credit program. Such fees include the application fee, servicing fee, economic impact consulting fees incurred for services required by division (B)(6) of section 122.09 of the Revised Code, and third-party certified public accountant fees associated with reporting outlined in division (F)(1) of section 122.09 of the Revised Code.
- (H) "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.
- (I) "Material change" means a change to the project scope that will decrease one or more of the following: (1) the number of end uses; (2) type of end uses; (3) the project's total square footage of vertical improvements; (4) the project's total number of buildings or structures; (5) the number of floors of the project's tallest building or structure; (6) the gross square footage of the project's largest building structure; (7) the total acreage of the project parcels; or (8) any other change that may have reduced the total score that the project received in the round in which the project was preliminarily approved for a transformational mixed used development tax credit.

One or more material changes may result, in the reasonable discretion of the director, in amendment of the agreement and the project retaining the full amount of the tax credit preliminarily approved; amendment of the agreement and a reduction of the amount of the tax credit preliminarily approved in proportion to the reduction in the overall transformational impact; rescission of the tax credit allocation and preliminary approval if the modified project scope would not be eligible as a transformational mixed use development or if the project, as modified, would not have scored sufficiently high to be certified by the director and preliminarily approved for a tax credit in the round in which its application was preliminarily approved; or (iv) other results as may be determined in the director's reasonable discretion.



122:29-1-01

3

- (J) "Project" means the transformational mixed use development submitted by the applicant to the director for certification and preliminary approval of a tax credit. For multi-phase developments, only the phases identified as the project in the application will be considered. Previous phases, or future phases not identified in the application as the project will be excluded from consideration for certification and preliminary approval.
- (K) "Project parcels" means the total legally defined parcel of land or multiple contiguous parcels of land upon which a transformational mixed use development will be constructed.
- (L) "Public space" means indoor or improved outdoor space that is commonly open and freely accessible to the general public for the purpose of public gathering, social interaction, or community activities. Public space may have specific rules and operating hours, but public access to public space is not generally limited by requiring an admission fee, permit, or exclusive access, outside of a special community event.
- (M) "Submerged land" means areas permanently or temporarily covered by water, typically located below the ordinary high-water mark of navigable freshwater bodies. Submerged land does not include stormwater management infrastructure, or land intended as an end use for the transformational mixed use development.
- (N) "Vacant Building" means an average of at least fifty-one per cent of the enclosed leasable building square footage has been unoccupied for the twelve months immediately preceding the application submission date. Leasable square footage includes all enclosed areas intended for occupancy, excluding common areas, mechanical rooms, and other non-leasable spaces.
- (O) "Vertical improvements" means enclosed floor areas within a building. Parking garages, underground parking garages, and basements are also vertical improvements. Vertical improvements exclude horizontal construction, which includes the construction of infrastructure such as roads, sidewalks, parking lots, fields, and utilities.