



Ohio Revised Code

Section 122.161

Effective: August 14, 2025

Legislation: House Bill 15

(A) As used in this section:

- (1) "Subdivision" means a municipal corporation, township, or county.
- (2) "Legislative authority" means the legislative authority of a municipal corporation, a board of the township trustees, or a board of county commissioners.
- (3) "Subdivision's territory" means, in the case of a municipal corporation, the territory of the municipal corporation; in the case of a township, the unincorporated territory of the township; or, in the case of a county, the unincorporated territory of the county.
- (4) "Brownfield" has the same meaning as in section 122.6511 of the Revised Code.
- (5) "Former coal mine" means a location that was, but is no longer, used in connection with the extraction of coal from its natural deposit in the earth.
- (6) "Qualifying property" has the same meaning as in section 5727.76 of the Revised Code.

(B) A legislative authority may adopt and certify to the director of development an ordinance or resolution requesting that the director designate the site of a brownfield or former coal mine within the subdivision's territory as a priority investment area. The ordinance or resolution shall describe the boundaries of the proposed area and shall specify that qualifying property in the priority investment area shall be exempt from taxation for five years pursuant to section 5727.76 of the Revised Code.

The director, upon receipt of that certification, shall designate the proposed area as a priority investment area if the director determines that the area meets the designation standards set forth in rules adopted by the director. Those standards shall specify that the director must prioritize the designation of areas negatively impacted by the decline of the coal industry.



The director shall notify the legislative authority of the director's decision within ninety days after receiving the certified ordinance or resolution. If the director does not issue a decision within those ninety days, the request for designation shall be considered approved by operation of law.

(C) The director of development shall immediately notify the public utilities commission, the power siting board, and the tax commissioner if the director approves the designation of a priority investment area under division (B) of this section or if the designation is approved by operation of law.