



Ohio Revised Code

Section 3735.661 Pre-1994 community reinvestment area term extension.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

(A) For the purpose of determining the "first two amendments" referenced in division (B) of Section 3 of Am. Sub. S.B. 19 of the 120th general assembly, an amendment means any modification to an ordinance or resolution adopted under section 3735.66 of the Revised Code that does any of the following:

- (1) Expands the geographic size of a community reinvestment area;
- (2) Increases a property's or category of property's exempted percentage of assessed valuation, notwithstanding the requirements of section 3735.66 of the Revised Code as that section existed on July 21, 1994. Division (A)(2) of this section does not authorize a municipal corporation or county to increase a property's or category of property's exempted percentage of assessed valuation pursuant to that section.
- (3) Increases the term of any tax exemption or category of tax exemptions;
- (4) Extends the duration of a community reinvestment area;
- (5) Changes eligibility requirements for receiving tax exemptions.

(B) For the purpose of determining the "first two amendments" in division (B) of Section 3 of Am. Sub. S.B. 19 of the 120th general assembly, an amendment does not include any modification to an ordinance or resolution adopted under section 3735.66 of the Revised Code that does any of the following:

- (1) Restricts the availability of tax exemptions, including any of the following:
 - (a) Removes area from or decreases the geographic size of a community reinvestment area;



(b) Decreases a property's or category of property's exempted percentage of assessed valuation, notwithstanding the requirements of section 3735.66 of the Revised Code as that section existed on July 21, 1994. Division (B)(1)(b) of this section does not authorize a municipal corporation or county to decrease a property's or category of property's exempted percentage of assessed valuation pursuant to that section.

(c) Decreases the term of any tax exemption or category of exemption;

(d) Shortens the period of time after which the granting of tax exemptions may be terminated.

(2) Recognizes or confirms the continuing existence of a community reinvestment area, including by providing a date after which the area may be terminated;

(3) Recognizes or confirms a previously granted tax exemption;

(4) Clarifies ambiguities or corrects defects in previously enacted ordinances or resolutions;

(5) Makes modifications that are procedural or administrative, including changing the designation of a housing officer, the process for approving or appealing a tax exemption, or the amount of any application fee, or modifying a community reinvestment area housing council created under section 3735.69 of the Revised Code or a tax incentive review council under section 5709.85 of the Revised Code.