

The typical process for granting a CRA exemption for Commercial and Industrial is as follows:

1. The business applicant obtains and completes a CRA application.
2. The local jurisdiction determines if there are any eligibility concerns or relocation related issues.
3. The local jurisdiction assembles its own “negotiation committee” to determine if a CRA exemption is warranted for the proposed project, and if so, how much exemption is appropriate.
4. The local jurisdiction creates a draft CRA tax exemption agreement in accordance with the relevant sections of the ORC and the local enabling legislation.
5. If necessary, relocation notices are sent out to the affected communities with the application and draft agreement.
6. The affected school board(s) and joint vocational school district(s) are provided written notice of the intent of the local jurisdiction to enter into a CRA agreement. This letter may ask for the affected school board’s consent if it is required (exemption above 50%).
7. Once all of the relevant notice periods have concluded, and if necessary school board approval has been obtained, a local jurisdiction may enact a resolution or ordinance that approves the granting of a CRA tax exemption and authorizes a local official to sign the CRA agreement.
8. The agreement is executed by all the relevant parties.
9. All of the materials associated with procuring the CRA agreement (application, notices, approvals, local legislation, and agreement) are sent within 15 days of the passage of the legislation to the Ohio Department of Development, care of the Office of Strategic Business Investments at 77 South High Street, PO Box 1001, Columbus, Ohio 43216-1001.
10. Development shall review the information and enter the agreement into its system. At that time, the CRA Housing Officer will receive an email indicating that the agreement has been entered. This email should not be construed as a legal approval from Department of Development or the State of Ohio.
11. The local jurisdiction shall transmit a copy of the CRA agreement to the county auditor and order that the property, consistent with the CRA agreement, be placed on the non-taxable list.
12. The business may begin construction of its facility.

Important:

- ❖ A written agreement must be in place prior to any funds are expended for a CRA tax exemption project.
- ❖ The finalized Community Reinvestment Area Agreement must include copies of the Proposal and must be forwarded to the Ohio Department of Taxation and the Ohio Development Services Agency within fifteen (15) days of final approval.