



Department of Development

Ohio Enterprise Zone Program



The Ohio Enterprise Zone Program is an economic development tool administered by municipal and county governments that provides real and personal property tax exemptions to businesses making investments in Ohio.

[Collapse All Sections](#)

For Whom

Enterprise zones are designated areas of land in which businesses can receive tax incentives in the form of tax exemptions on eligible new investment. The Enterprise Zone Program can provide tax exemptions for a portion of the value of new real and personal property investment (when that personal property is still taxable) when the investment is made in conjunction with a project that includes job creation. Existing land values and existing building values are not eligible (except as noted within rare circumstances).

Benefits

Local communities may offer tax incentives for non-retail projects that are establishing or expanding operations in the State of Ohio. Real property investments are eligible for tax incentives, as well as personal property investments for those entities that continue to pay personal property tax.

How to Apply

For Zone Certification

The zone's geographic area is identified by the local communities involved in the creation of the zone. Once a zone is defined, the local legislative authority participating in the creation must petition the director of the Development Services Agency. The director must then certify the area for it to become an active Enterprise Zone.

For a Project Agreement

Tax incentives are negotiated at the local level, and an enterprise zone agreement must be in place before the project begins. Businesses interested in pursuing these incentives should contact the local Enterprise Zone Manager.

Program Laws and Rules



Laws

- [Ohio Revised Code Chapter 5709.](#)
- [Ohio Revised Code 5709.61 Definitions.](#)
- [Ohio Revised Code 5709.62 Certain municipal corporations may designate enterprise zones; agreement to provide employment in return for incentives; approval or disapproval by affected school district; programs for students.](#)
- [Ohio Revised Code 5709.63 County commissioners may designate enterprise zones; certification; agreement with enterprise; approval or disapproval by affected school district; programs for students.](#)
- [Ohio Revised Code 5709.631 Terms, information and statements to be included in agreement.](#)
- [Ohio Revised Code 5709.632 Agreement with enterprise which intends to establish or expand operations in or relocate to zone.](#)
- [Ohio Revised Code 5709.633 Agreement prohibited where enterprise would be relocating from another Ohio location or where enterprise has discontinued operations under prior agreement; waiver.](#)
- [Ohio Revised Code 5709.634 Waiver of retail facilities exclusion.](#)
- [Ohio Revised Code 5709.64 Enterprise may apply for tax incentive qualification certificate.](#)
- [Ohio Revised Code 5709.65 Tax incentives to which enterprise is entitled.](#)
- [Ohio Revised Code 5709.66 Application by eligible enterprise for employee tax credit certificate.](#)
- [Ohio Revised Code 5709.67 Duties of directors of development and job and family services and tax commissioner to administer provisions and adopt rules.](#)
- [Ohio Revised Code 5709.68 Municipal corporation or county to submit annual report on all agreements in effect; effect of noncompliance; application fee for agreements; reports by tax commissioner.](#)
- [Ohio Revised Code 5709.69 Notice to legislative authority of prior location and to director of development where enterprise intends to relocate in Ohio and enter into agreement.](#)
- [Ohio Revised Code 5709.82 School district may be compensated for lost revenues due to property tax exemption.](#)
- [Ohio Revised Code 5709.83 Notice to affected school district of proposed tax exemption; board may comment or request meeting.](#)
- [Ohio Revised Code 5709.85 Legislative authority to create tax incentive review council.](#)

Rules

- [122:4-1-01 Enterprise zone characteristics definitions.](#)
- [122:4-1-02 Enterprise zone agreement tax exemption fee.](#)
- [122:4-1-03 Municipal corporation enterprise zone designation criteria.](#)
- [122:4-1-04 Seasonal business criteria.](#)
- [122:4-1-05 Nonretail position criteria.](#)
- [122:4-1-06 Municipal corporation and county enterprise zone report.](#)
- [122:4-1-08 Tax incentive review council reporting requirements.](#)
- [122:4-1-09 Relocation provisions.](#)
- [122:4-1-10 Enterprise zone program employee tax credit.](#)

Related Laws & Forms

Annual Reporting

[2022 Enterprise Zone Annual Report Letter](#)

[Electronic Filing Instructions 2022 AR](#)

[Agency Web Portal Login](#)

[2022 EZ Zone Report Instructions](#)

[2022 EZ Company Report Instructions](#)

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