



## **PROGRAM ELIGIBILITY GUIDELINES**

Transformational Mixed Use Development Program

Fiscal Year 2026 Application Round

(Program Eligibility Guidelines are subject to approval of pending Chapter 122:29 of the Ohio Administrative Code)

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## Definitions

Except as otherwise provided, terms used in this document have the same meaning as Section 122.09 of the Ohio Revised Code (ORC) and Chapter 122:29 of the Ohio Administrative Code (OAC).

**Fifteen or more stories** shall include any above-ground parking structure levels that are part of the building.

**General City Project** is a Project that is not located inside or within 10 miles of the corporation limits of a major city (as defined). The measurement shall be the straight-line distance between the nearest points of the project boundary and the major city boundary.

**Major City** for purposes of the Transformational Mixed Use Development Program include, as defined: Columbus, Cleveland, Cincinnati, Toledo, Akron, and Dayton.

**Major City Project** is a Project that is located either within the corporation limits of a major city (as defined) or within 10 miles of the corporation limits of a major city. The measurement shall be the straight-line distance between the nearest points of the project boundary and the major city boundary.

**Project** means only the portion of the transformational mixed use development submitted by the applicant for certification of tax credits or portion of the transformational mixed use development certified by the director. For multi phased developments, only the phases identified as the project in the application shall be considered. Previous phases, or future phases not identified in the application as the project will be excluded from certification. No tax credits shall be issued until the entire project, as certified by the director, is completed.

**Structured Parking** does not include a surface parking lot. Structured parking must be on multiple levels, above ground or underground, that is an independent structure or a portion of a building.

**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.

- **Calculation Method:** For each month in the twelve-month period determine the amount of unoccupied leasable square footage. Sum the twelve monthly vacancy percentages and divide by twelve to calculate the average vacancy rate.
- **Leasable Square Footage:** Includes all enclosed areas intended for occupancy, excluding common areas, mechanical rooms, and other non-leasable spaces.

## Eligibility Requirements Summary

Application Eligibility Requirements	Major City	General City
Application Deadline	Required	Required
Application Fee	Required	Required
Application	Required	Required
Application Supporting Documentation	Required	Required
Applicant Eligibility Requirements	Major City	General City
Eligible Applicant	Required	Required
Program Eligibility Requirements	Major City	General City
Project Location Type	Required	Required
Major Factor	Required	Required
Economic Impact	Required	Required
10% Taxes Generated	Required	Required
Mix of End Uses ( <i>at least 2</i> )	Required	Required
51% Financing Committed	Required	Required
Expenditures > \$50M ( <i>Major City only</i> )	Required	NA
Project Scope Eligibility Requirements	Major City	General City
	<i>Option 1,2,3, <b>or</b> 4</i>	<i>Option 1,2, <b>or</b> 3</i>
<b>Option 1. Building Height</b>		
The Project must include a minimum:		
# of new or previously vacant buildings	1	1
# of stories in height	15	2
<b>Option 2. Project Square Feet</b>		
The Project must include a minimum:		
# of new or previously vacant buildings	1	1
# of total square feet	350,000	75,000
<b>Option 3. Same or Contiguous Parcels</b>		
The Project must include a minimum:		
# of new or previously vacant buildings	2	2 <sup>a</sup>
# of total square feet	350,000	75,000
# of buildings located on same or contiguous parcels	2	2
# of connected buildings	2	NA <sup>b</sup>
<sup>a</sup> General City Projects must include at least 2 new buildings.		
<sup>b</sup> Connected buildings are not required under Option 3 for General City Projects.		
<b>Option 4. Operations and Tenant Payroll</b>		
The Project must include a minimum:		
\$ amount of annual payroll after project completion	\$5,000,000	NA <sup>c</sup>
<sup>c</sup> Option 4 not available to General City Projects.		

# I. ELIGIBLE APPLICATIONS

## Application

The application must be completed electronically and submitted by an eligible applicant with all required supporting documentation through the Ohio Department of Development’s Web Portal.

An application is considered complete if it is submitted with all required information, all required supporting documentation is attached, and the application fee is paid in full by the application deadline. An incomplete application will not be considered for funding.

### Eligible Applications

- Ensure application is complete with all required information
- Upload all required supporting documentation to application
- Submit application by application deadline
- Pay application fee in full by application deadline

### Application Section/Subsections

#### **Project Information**

- Project Information
- Applicant Information
- Investee Information
- Project Representative
- Project Contact
- Trade Secret Information

#### **Project Details**

- Project Site Information
- Project Construction Details
- Project Building/Parking Structure Details
- Project Tenant Commitments
- Project End Uses
- Project Location
- Project Scope

#### **Project Sources & Uses**

- Project Financing Sources
- Funding Gap
- Project Financials
- Budget and Cost Estimates

#### **Readiness and Impacts**

- Government Approvals and Local Support
- Community Impacts

#### **Economic Impacts Statement**

- Projected Economic Impact and Tax Revenue
- Property Values
- Attach Economic Impact Statement
- Attach Economic Impact Statement Workbook

#### **Application Certification**

- Application Fee Payment
- Application Certification

## Application Supporting Documentation

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The following supporting documents are required as an attachment to the application, as applicable, for all Projects.

### Project Supporting Documentation

Attachment Type	Description
<b>Property Ownership Verification</b>	Verification of Project property ownership or leaseholder interest.
<b>Project Site Plan</b>	Site plan for the Project that delineates end uses, buildings, building names, and parking structures.
<b>Project Location Map</b>	Site location map with the Project site boundaries clearly delineated.
<b>Architectural Renderings</b>	Renderings sufficient to convey the design and appearance of the project.
<b>Project Schedule</b>	Schedule for the Project outlining the timeframes and milestones, including Project approvals, permitting, tenant build out, occupancy, design, construction, and completion.
<b>Project Vacancy Statement</b>	Detailed breakdown of existing project spaces identifying the occupancy status for each of the twelve months immediately preceding the application date.
<b>Project Physical Scope</b>	A&E drawing or plans documenting and verifying Project square footage and building height.
<b>Project Tenant Commitments</b>	Executed lease agreement or signed commitment letter for end users of the Project.
<b>Project Financing Commitments</b>	Verification of Project committed financing sources. See committed financing documentation types on pages 12-13.
<b>Project Budget</b>	A viable project budget supported by construction hard cost estimates, organized by line item, that estimates the development costs and eligible expenditures that have been or will be incurred in the completion of the project
<b>Cost Estimates</b>	Construction hard cost estimates that support the project budget.
<b>Zoning Approval</b>	Zoning approval documentation or a letter from the governmental body with jurisdiction over the zoning of the project site, that the project site already has the necessary zoning for the project.

<b>Planning Commission Approval</b>	Planning commission approval or evidence that planning commission approval is not required.
<b>Utility Connections</b>	Utility service letters documenting existing utility connections or commitments to establish utility connections including water, sewer, sanitary storm, and electric. Must be dated within the last 12 months.
<b>Development Agreement</b>	Approved and executed development agreement with each municipal corporation or township in which the development project is proposed.
<b>Construction Drawings</b>	Approved construction drawings and construction permits for the entirety of the project scope.
<b>Local Support Letter</b>	A letter in support of the project and the application from the mayor, city manager, or other chief executive of each municipal corporation or township. Must be dated within the last twelve months.
<b>County Support Letter</b>	A letter in support of the project and the application from the chief executive of each county where the development project is to be located. Must be dated within the last 12 months.
<b>Local Financial Support</b>	Documented financial support for the project from each municipal corporation or township in which the project is located.
<b>Local Vision and Goals Support</b>	Local master plan or other local economic development strategy and a detailed narrative that identifies how the project supports specific referenced sections of local vision and goals.
<b>Public Space</b>	Signed letter from the developer committing to providing community gathering, event, park, or similar space open to the public, identifying the amount of public space as a percentage of the total project square footage. The public space must be supported by, and align with, the end uses identified in the application.
<b>Brownfield Remediation or Rehabilitation</b>	Evidence of brownfield remediation or a building vacancy statement identifying the building was one hundred per cent vacant for the twelve months immediately preceding the date of application.
<b>Economic Impact Statement</b>	Narrative report prepared by a third-party entity in accordance with the EIS Framework that references and remains consistent with the outputs generated in the EIS Workbook.
<b>EIS Workbook</b>	Standardized EIS Workbook issued by Development and completed in accordance with the EIS Framework.

## Application Deadline

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The application must be completed and submitted by the time and date established for each funding round. A complete application submittal includes the TMUD program application and all attachments and supporting documentation for the TMUD.

An application submitted without the required information, including all attachments and supporting documentation, will not be considered complete and will not be reviewed.

## Application Fee

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A \$2,500 non-refundable application fee is required at the time of application submission. Applications fees are due in full to the Ohio Department of Development and must be received by the application deadline (time and date established for each funding round). The application fee must be paid via electronic payment. Please download the wiring instructions linked on the application certification tab for information relating to application fee payment.

An application submitted without an application fee paid by this deadline will not be considered a complete application and will not be reviewed.

## Servicing Fee

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A non-refundable servicing fee is required at the time of certification and preliminary approval of a tax credit by the director. The amount of the servicing fee shall be equal to one-half per cent of the preliminarily approved tax credit amount. Failure to pay the fee within ninety days of certification and preliminary approval of a tax credit shall result in rescission of the tax credit certification.

Failure to pay the fee within ninety days of certification and preliminary approval of a tax credit shall result in rescission of the tax credit certification.

## II. ELIGIBLE APPLICANTS

### Applicant Eligibility Requirements

Eligible applicants can include one or more property owners for each parcel included in the Project. If a Project includes multiple property owners, each property owner and the required supporting documentation must be included in the application, with a lead applicant serving as the Project representative responsible for the submission of the application and administration of the award, if approved.

- Property Owners must identify in the application the allocation of tax credit percentages among themselves or to be issued to capital contributors (totaling 100%).

If a property owner or owners are not party to the application, their land and/or building will not be considered part of the Project for purposes of the tax credit calculation.

The applicant(s) must demonstrate eligibility or property ownership at the time of application submittal by attaching the required supporting documentation applicable to each applicant or property owner type listed below:

1. A property owner with a fee simple interest in the property can demonstrate eligibility at the time of application with a:
  - a. Deed for the property or a county auditor's card for each parcel, or
  - b. Executed sale and purchase agreement, for all parcels if the property was recently sold and the deed is not yet available, or
  - c. Irrevocable purchase agreement with the only remaining contractual contingency being receipt of an award, provided the purchase of the parcel occurs within 60 days of the certification of the project.
2. Holder of leasehold interest, meaning an applicant holds a lease of the property from the owner of the land, as evidenced by an executed lease.
3. Capital lessee, meaning lessor only finances the leased asset, and all other rights of ownership transfer to the lease (capital lessee must gain ownership at the end of the lease period).

If an application is submitted with an incorrect or ineligible applicant, no supporting documentation, or with unexecuted supporting documentation, it will not be considered a complete application and will not be reviewed.

An eligible applicant does not include the state or a state agency, or any political subdivision as defined in section 9.23 of the Revised Code, or a parent, sub, or related entity of the owner.

### Eligible Applicant Support Documentation:

- A copy of the county auditor's property information page (from the auditor's webpage) that verifies the ownership of each Project's parcel number listed in the application.
- A copy of the lease between the applicant and the owner of the property (if applicable).
- A copy of the irrevocable purchase agreement, including verification that the purchase will occur within 60 days of tax credit award.
- For applicants that are sub-lessees, all levels of site control documentation from the owner through to the sub-lessee.

### III. PROGRAM ELIGIBILITY REQUIREMENTS

#### Major City Requirements

- Project Location Type
- **Expenditures >\$50 million** (*Major City only*)
- Major Factor
- Economic Impact
- 10% Taxes Generated
- Mix of End Uses
- Eligible Expenditures
- 51% Financing Committed

#### General City Requirements

- Project Location Type
- Major Factor
- Economic Impact
- 10% Taxes Generated
- Mix of End Uses
- Eligible Expenditures
- 51% Financing Committed

#### Project Location Type

Program Eligibility Requirements will differ based on the Project Location Type, which will determine whether the Project is a Major City Project or a General City Project. In addition, the Project Location Type will also determine Project Scope Eligibility Requirements discussed in the next section: Project Scope Eligibility Requirements. Projects must meet all applicable Program Eligibility Requirements based on the Project Location Type.

The Project Location Type is determined by the Project's proximity to a **Major City**. The TMUD program defines a Major City as: Columbus, Cleveland, Cincinnati, Toledo, Akron, and Dayton. A **Major City Project** is a Project that is located either within the corporation limits of a Major City or within 10 miles of the corporation limits of a Major City. A **General City Project** is any Project that is not located inside or within 10 miles of the corporation limits of a Major City.

#### Expenditures > \$50M

**Major City Projects Only.** If the Project site is located within a major city municipal boundary or within ten miles of a major city, the estimated eligible expenditures to complete the Project must exceed fifty million dollars.

## Major Factor

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"Major factor" means that but for the applicant's receipt of the credit, the project will not be completed.

The applicant must demonstrate that construction has not commenced, excluding brownfield remediation and demolition, and the project has not closed on construction financing.

There is a question in the application that asks about the financing gap and any plans to transfer the tax credit. This is where an applicant can identify the plans and the need for the tax credits for the project to be completed. The description should include a discussion on how the tax credits will be used, a timeline for using the tax credits, and any plans to transfer the tax credits to increase the capital stack. Staff will be looking at this in concert with the sources/uses information in the application. Please note that it is perfectly acceptable to demonstrate a financing gap through your sources and uses, especially if the tax credits will be used to bridge a gap in Project's capital stack.

## Economic Impact

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The Project must have a transformational economic impact on the Project site. The increase in tax collections, outlined in ORC 122.09(A)(5), includes those derived from the economic activity occurring within the Project site during both the construction period and five year completion periods of the Project.

An economic impact statement ("EIS") is required as part of the application. The EIS must be completed by an economic impact consultant with experience performing economic impact studies in Ohio, using the Department of Development provided model to identify the economic impacts of the Project at the Project site. The EIS must be prepared in compliance with the EIS Framework and Methodology provided by the Ohio Department of Development.

## 10% Taxes Generated

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The applicant is required to certify and demonstrate that the Project will result in an estimated increase in tax collections during the completion period that exceeds ten per cent of the estimated tax credit eligible expenditures for the Project.

An **increase in tax collections** is the difference, if positive, of the amount of state and local taxes derived from economic activity occurring within the Project site, but excluding any other phases of the development for developments completed in phases, during the completion period minus the amount of such taxes that are estimated to be derived from such economic activity in that site during the same period if the transformational mixed use development project were not certified by the director of development and completed.

The increase in tax collections can include those taxes collected under chapters 718, 5705, 5739, 5741, and 5747 of the Ohio Revised Code. Additionally, the increase in tax collections calculation may include any amounts collected by an alternative method, such as through tax increment financing agreements, payments in lieu of taxes, and new community authority development charges.

## Mix of End Uses

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The Project must include a combination of uses, as set forth in ORC 122.09(A)(4)(b)). A use can only be considered for purposes of mixed use if it is open to the public, otherwise it is considered single use (e.g., a gym for residents inside a residential building is part of the residential use). For example, a private parking structure or private plaza available only to residents, or office users for example, would not be considered a separate use.

The Project must integrate a combination of:

- 1) Any two or more of retail (which may include restaurant space), office, residential, recreation, or hotel and hospitality;

The TMUD application provides the following end use types to select from:

- |  |  |
|--|--|
| <ul style="list-style-type: none"><li>• Residential</li><li>• Hotel and hospitality</li><li>• Retail, which may include restaurant</li><li>• Office</li><li>• Industrial/Manufacturing</li></ul> | <ul style="list-style-type: none"><li>• Institutional</li><li>• Recreation</li><li>• Parking Structure – Public</li><li>• Plaza – Public</li></ul> |
|--|--|

Parking Structure – Public means a parking structure either connected to or independent from a building with two or more levels or floors that is not restricted from public use. This structure may be above-ground or underground.

Private parking structures and private plaza areas are not counted as a separate use and should be included with the most applicable end use that the private space supports.

## Eligible Expenditures

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Eligible expenditures are certain expenditures paid or incurred by the property owner in completing a certified transformational mixed use development project after the project is certified by the director of development. These include architectural or engineering fees, due diligence costs, hard and soft construction costs, paid or incurred in connection with the project. Architectural and engineering fees and due diligence costs incurred before the date the project is certified by the director of development are also considered eligible expenditures.

Tax credit eligible expenditures do not include expenditures incurred prior to project certification, except for architecture or engineering costs and due diligence costs paid or incurred directly by the property owner in connection with the **Project**. Costs incurred as a result of application for, or certification of, the tax credit are not eligible expenditures. These costs include application fees, economic impact analysis fees, servicing fees, and CPA certification costs.

Except for architectural and engineering fees and due diligence costs paid or incurred in connection with the **Project**, only expenses incurred after the date of project certification are eligible expenditures.

## Eligible Expenditures

*(Tax Credit Eligible Expenditures,  
Project Costs, Project Uses of Funds)*

- Expenditures incurred only at the Project site
- Expenditures associated only with the Project
- Expenditures paid or incurred by the property owner after the date the final application is submitted
- Architectural and engineering fees and due diligence costs paid or incurred in connection with the project prior to the date the final application is submitted
- On-site utility costs that are incurred and paid for by the applicant

## Ineligible Expenditures

- Expenditures incurred prior to application submission
- Expenditures incurred not associated with completion of the project
- Expenditures incurred for offsite expenses such as offsite utility improvements, streetscape improvements, roadwork, etc.
- Acquisition of land and/or building(s) prior to the submission of the application
- Expenditures paid for or incurred directly by public entities
- Expenditures associated with the application or certification of the tax credit

## 51% of Financing Committed

The applicant must demonstrate that the Project has in place or has obtained at least 51% in financing commitments for the Project. Applicants may only include financing commitments for use on Eligible Expenditures. Financing sources used to pay for the costs associated with the ineligible expenditures cannot be included as financing sources.

Financing commitments for the Project must be provided at the time of application submittal and cannot be older than 12 months from the date of application submittal. Committed financing sources can be evidenced by supporting documentation such as public financing awards, commitment letters, term sheets, third-party equity verification, grant agreements, or closing documentation.

Supporting documentation older than 12 months will not be considered and, therefore, will not count as a financing commitment. Deferred developer fees are not eligible financing sources.

To determine the percentage of financing committed for the Project, the sum of financing with verified support documentation is divided by the Total Eligible Expenditures for the Project.

Committed Source	Required Supporting Documentation
<b>Private Financing</b>	<p><u>Term Sheet</u> on official letterhead of the investment entity, signed by a bank, financial institution or other investment source declaring its total funding investment in the Project, the date that the investment will be made, the term of the investment and any conditions upon closing.</p> <p><u>Commitment Letter or Letter of Intent</u> on official letterhead of the investment entity, signed by a bank, financial institution or other investment source declaring their total funding investment in the Project, the date the commitment was made and an established period in which the investment will take place.</p> <p><u>Executed Loan Agreement</u> document demonstrating a commitment to loan a specific amount of funding for the Project, the date the commitment was made and an established period in which the investment will take place.</p>
<b>Equity</b>	<p>MUST include both the following:</p> <ul style="list-style-type: none"><li>• A signed letter of commitment from the equity source containing the dollar amount committed; and</li><li>• Information from a bank, financial institution or third-party accountant that clearly demonstrates the committed equity is available for this project.</li></ul>
<b>Public Financing</b>	<p>An approved council or commission ordinance; development agreement; letter of commitment or approval letter from a jurisdiction or public agency. Any committed public dollars for public infrastructure improvements do not count as sources or uses for the project.</p>

Ohio Historic Preservation Tax Credits	To use this as a committed source of financing, the applicant must attach a commitment letter to the application supporting this source of funds as a committed source of financing. The commitment letter must be on official letterhead of the investment entity and list the discounted value the investor will be paying for the credit.
Federal Historic Tax Credits	To include a Federal Historic Preservation Tax Credit as a committed source of funds, the applicant must attach an approved Part 2 and a commitment letter to the application supporting this source of funds as a committed source of financing. The commitment letter must be on official letterhead of the investment entity and list the discounted value the investor will be paying for the credit.
TMUD Tax Credits	The tax credit amount being applied for cannot be counted in the 51% committed funds to determine eligibility of the Project for the program. However, if the applicant meets the 51% committed funds threshold without including TMUD credits and the credits are being sold to generate capital for the Project, then TMUD credits can be considered a committed source as long as the applicant has a commitment letter from the tax credit purchaser on official letterhead of the investment entity identifying the purchase price for the tax credits.
Architecture & Engineering and Due Diligence	<p>To consider A&amp;E fees and due diligence costs as a committed source of financing, the applicant must provide the following itemized list of invoices and proof of payment as support documentation:</p> <ul style="list-style-type: none"> <li>- The source (merchant name) of each invoice, the invoice number, the invoice amount and the invoice date</li> <li>- The check/payment number, the check/payment amount, and the check/payment date</li> </ul> <p>Only A&amp;E fees and due diligence costs paid by the applicant will be considered as a committed source of funding.</p>

## IV. PROJECT SCOPE ELIGIBILITY REQUIREMENTS

The Project Location Type is used to determine Project Scope Eligibility Requirements, as the eligibility requirements differ based on whether the Project is a Major City Project or a General City Project. A Major City Project is required to meet at least 1 of 4 Project scope eligibility requirement options and a General City Project must meet at least 1 of 3 Project scope eligibility requirement options. A Project will not be considered if it does not meet any of the Project scope eligibility requirement options.

Major City Project Scope Eligibility Options		
<b>Option 1. Building Height</b>	<b>Minimum</b>	<b>Description</b>
# of new or previously vacant buildings	1	At least one new or vacant building that is at least 15 stories in height above ground level.
# of stories	15	
<b>Option 2. Square Feet</b>	<b>Minimum</b>	<b>Description</b>
# of new or previously vacant buildings	1	At least one new or vacant building that is at least 350,000 square feet.
# of total square feet*	350,000	
<b>Option 3. Same/Contiguous Parcels</b>	<b>Minimum</b>	<b>Description</b>
# of new or previously vacant buildings	2	Two or more connected buildings, located on the same or contiguous parcels, and collectively have a floor area of at least 350,000 sq. ft.
# of total square feet	350,000	
# of buildings on same/contiguous parcels	2	
# of connected buildings	2	
<b>Option 4. Operations and Tenant Payroll *</b>	<b>Minimum</b>	<b>Description</b>
\$ amount of annual payroll	\$5,000,000	Employment accounts for at least \$5 million in annual payroll after completion of the Development.
		<i>Annual payroll for operations and tenant jobs at the <b>Project site only</b> in the <b>5<sup>th</sup> year after completion of the Project.</b></i>

\*Floor area: sum of the area of each floor of the building, measuring to the outer surface of the outer walls including lobbies, cellars, elevator shafts and common spaces. Balconies and rooftops are excluded from this square foot calculation but can be included as part of the Project.

## General City Project Scope Eligibility Options

Option 1. Building Height	Minimum	Description
# of new or previously vacant buildings	1	At least one new or vacant building that is at least two stories in height above ground level.
# of stories	2	
Option 2. Square Feet	Minimum	Description
# of new or previously vacant buildings	1	At least one new or vacant building that is at least 75,000 square feet.
# of total square feet*	75,000	
Option 3. Same/Contiguous Parcels *	Minimum	Description
# of <b>new</b> buildings	2	Two or more <b>new</b> buildings, located on the same or contiguous parcels, and collectively have a floor area of at least 75,000 sq. ft.
# of total square feet	75,000	
# of buildings on same/contiguous parcels	2	

*\*Floor area: sum of the area of each floor of the building, measuring to the outer surface of the outer walls including lobbies, cellars, elevator shafts and common spaces. Balconies and rooftops are excluded from this square foot calculation but can be included as part of the Project.*

## Resources

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Transformational Mixed-Use Development Program website:

<https://development.ohio.gov/business/state-incentives/transformational-mixed-use-development-program>

Ohio Revised Code / Section 122.09 | Transformational mixed use development tax credit:

<https://codes.ohio.gov/ohio-revised-code/section-122.09>

## Contact Us!

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Email: [transformational@development.ohio.gov](mailto:transformational@development.ohio.gov)

Sign up for email updates: <https://public.govdelivery.com/accounts/OHDOD/signup/32667>