

**APPLICATION FOR RESIDENTIAL TAX ABATEMENT
CITY OF CINCINNATI COMMUNITY REINVESTMENT AREA
RENOVATION AND NEW CONSTRUCTION**



SINGLE UNIT, TWO UNIT, AND THREE-UNIT DWELLINGS AND CONDOMINIUMS

*Instructions: Please complete the information on pages 1 – 2 of this document and submit to the Department of Community and Economic Development along with required supporting documentation and a **non-refundable \$250.00 application fee**. Please read and retain the information on pages 3 – 4 for your records. Please make and retain a copy of this application and all supporting documents prior to submitting these materials.*

Address of subject property: _____ Zip: 452_____

Hamilton County Auditor Parcel ID#: _____ - _____ - _____ (<http://hamiltoncountyauditor.org>)

City of Cincinnati Neighborhood: _____ Year Residence Built: _____

Applicant's Name: _____

Phone: _____ Email address: _____

Mailing Address: _____

<p>Date of Project Completion:</p> <p>_____ (Date on Certificate of Occupancy or Last Inspection http://cagis.hamilton-co.org)</p>		<p>Please indicate if the project will be submitting a before and after Home Energy Rating System Index Score (See pages 3 & 4):</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO (http://www.hersindex.com/)</p>
<p>Construction Type:</p> <p><input type="checkbox"/> Renovation of existing dwelling <input type="checkbox"/> New Construction <input type="checkbox"/> Condominium Conversion</p>		<p>Please indicate if the project met Leadership in Energy and Environmental Design (LEED) levels as defined by the U.S. Green Building Council (www.usgbc.org)?</p> <p><input type="checkbox"/> Project is <u>not</u> LEED-certified <input type="checkbox"/> LEED Certified <input type="checkbox"/> LEED Silver <input type="checkbox"/> LEED Gold <input type="checkbox"/> LEED Platinum</p>
<p>Housing Tenure Type:</p> <p><input type="checkbox"/> Owner-Occupied <input type="checkbox"/> Rental</p>	<p>Number of Dwelling Units</p> <p><input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3</p>	<p>Please indicate if the project met Living Building Challenge (LBC) levels as defined by the International Living Future Institute (http://living-future.org/lbc):</p> <p><input type="checkbox"/> Project is <u>not</u> LBC qualified <input type="checkbox"/> LBC Net Zero <input type="checkbox"/> LBC Full <input type="checkbox"/> LBC Petal (requires "Energy Petal")</p>
<p>Please indicate whether the project is certified to meet City of Cincinnati Visitability Standards:</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>		

Brief description of work:

- \$250.00 Application Fee is included. Make check, money order, or cashier's check payable to "City of Cincinnati". Please include the property address on the memo line. Cash and credit cards are not accepted. The application will not be processed until proper application fee is received. Application fee is nonrefundable.
- Include documentation to verify the completion of renovation or construction:
 - For renovation, provide evidence that all permits related to the improvements have been closed. Applicants can submit a screen shot from <http://cagis.hamilton-co.org/opal/ezTrakhome.aspx> showing all permits as closed or submit documentation issued from Department of Buildings and Inspections.
 - For new construction, provide a copy of the final Certificate of Occupancy (CO).
 - Please call the Department of Buildings and Inspections at (513) 352-3271 to obtain the closed permits or (513) 352-3267 for information regarding the Certificate of Occupancy.
- Total cost of improvements or new construction: \$
 - At minimum, at least \$2,500.00 in costs for a condominium or a one- or two-unit dwelling and at least \$5,000.00 in costs for a three-unit dwelling is required.
- Include documentation to support the cost of improvements. Documentation must be submitted in one of three acceptable formats:
 - 1) A notarized list identifying the general categories of the work completed, the date the work was completed, and each category's expense. A labor cost for your own work can also be included.
 - 2) The **final**, notarized affidavit of the draw payments of the construction contract. Please ensure that the affidavit includes a description of the work completed.
 - 3) Signed copy of the HUD Settlement Statement of the bank loan or the Closing Disclosure from both parties taken out for the construction costs or dwelling purchase.

I declare under the penalties of falsification that this application, including all enclosed documents and statements, has been examined by me, and to the best of my knowledge and belief is true, correct, and complete.

Date _____ Signature of Property Owner(s) _____

Send Application and Fee to: City of Cincinnati
Department of Community and Economic Development
Residential Tax Abatement Program
805 Central Avenue, Suite 700
Cincinnati, Ohio 45202

For further information, please contact Matthew Heldman: (513) 352-4648 or e-mail Matthew.Heldman@cincinnati-oh.gov

PROPERTY TAX ABATEMENT INFORMATION

Please read the information on pages 3 and 4 carefully and retain for your records:

1. The City of Cincinnati Department of Community and Economic Development Community Reinvestment Area (CRA) Tax Abatement Program stimulates revitalization, retains residents, and attracts new homeowners. The program provides a benefit for residents who improve their homes and encourages home shoppers to buy in the City of Cincinnati.

2. Any renovated or newly constructed condominium or one, two, or three-unit residential structure within the City of Cincinnati may be eligible. The abatement is for 100% of the improvements to the property's *increased taxable value*, up to the maximum abatement value listed in the table. Taxes on the land itself or to unrelated previous improvements to the property are not included in the abatement. **It should be noted that some types of remodeling do not increase taxable value.** For example, roofing, vinyl siding, windows, gutters and painting, may improve the condition of the house but may not increase the taxable value of the property.

3. Homes or units that will soon be or have recently been sold, the seller or buyer may apply if all eligibility requirements are met. The contact information included in the application should reflect whichever party can best answer questions about the application.

3. It is important to submit the application as soon as the project is complete because the eligibility period for tax abatement begins as the value of the improvements is added, either by partial or full assessment. However, the abatement is not applied to the property until an application has been submitted. It is possible that late applications may result in lost abatement years, as residential abatements do not relate back to prior tax years.

4. **Please allow eight weeks for the City of Cincinnati to respond to your application.** If an application is found to be incomplete or doesn't qualify, you will be contacted using the information provided on your application. Once a complete application has been reviewed and approved, a letter is sent to the Hamilton County Auditor and the applicant. If you have not heard from the City within eight weeks of having submitted your application, it is your responsibility to follow up and check the status of your application. After the Auditor receives your application, further follow-up is with that office. The Hamilton County Auditor can be contacted at (513) 946-4000.

5. The Hamilton County Auditor's Office determines the abatement amount based on the type of the improvements as well as when the abatement period begins. A letter will be received from the Auditor's Office after the Auditor's appraisal has been completed. **The valuation determination could take from several months up to two years as taxes are one year in arrears and the Auditor will hold the application until the affected tax period.**

6. Longer abatement terms and/or higher maximum abatements may be available for properties that meet Leadership in Energy and Environmental Design (LEED) standards, properties that meet City of Cincinnati Visitability Standards, or properties that meet Living Building Challenge (LBC) standards. Additional information regarding obtaining LEED certification may be found on the U.S. Green Building Council website: www.usgbc.org. Additional information regarding City of Cincinnati Visitability Standards is available here: https://city-egov2.cincinnati-oh.gov/Webtop/ws/council/public/child/Blob/39679.pdf?rpp=-10&w=doc_no%3D%27201400378%27&m=3 Additional information regarding obtaining LBC certification may be found on the International Living Future Institute's website: <http://living-future.org/lbc>.

7. To qualify for the increased LEED or LBC benefits, the LEED or LBC certificate MUST be included with your application. **However, as there may be a lag time between a property receiving the LEED or LBC certificate and finishing construction or renovation, an application may be submitted once the CO is obtained or permits are closed without a LEED or LBC certificate.** The LEED or LBC certificate may be submitted later and at that point the abatement will be revised for the longer term and higher capped value. To qualify for the increased Visitability benefits, Visitability status must be listed on the CO under Special Conditions.

8. For a remodeled housing unit to be Home Energy Rating System (HERS) Qualified, an applicant must have a certified Home Energy Rater conduct an initial home energy rating before construction. If the initial HERS score is equal to or above 85, the applicant must reduce the structure's index score to at most 70. If the initial HERS score is below 85, the applicant must reduce the structure's index score by at least 20%. A subsequent home energy rating must show either of these improvements. Documentation for both the initial and subsequent scores must be submitted with the application. **However, as there may be a lag time between a property receiving a final HERS score and finishing construction or renovation, an application may be submitted once the CO is obtained or permits are closed without a final HERS score.** The final HERS score may be submitted later and at that point the abatement will be revised for the longer term and higher capped value.

9. An increase or decrease in taxes during the abatement period may result when voted changes in tax rates, state-mandated reappraisals, or updates reflecting neighborhood trends are adopted.

10. If credit is claimed in the abatement application for work that was performed without the required building permits, it will be the owners' responsibility to obtain the required permits retroactively prior to filing for the abatement. If a residential dwelling was purchased after a renovation was performed and there is no permit history to document the renovation, at minimum, a Certificate of Inspection will be required.

11. Applications are subject to an exterior inspection prior to approval. If building code violations are observed, the application will be denied until the deficiencies are addressed. Properties with current abatements will have their tax abatement revoked if violations are placed against the property and not resolved. Properties with current abatements that are delinquent on taxes may also have the abatement revoked.

12. Any person denied tax abatement by the Housing Officer may appeal in writing to the Board of Housing Appeals (BHA), which shall have the right to overrule any decision of a Housing Officer. Appeals from a decision of the BHA may be taken to the Court of Common Pleas.

13. City Council may rescind the ordinance granting tax abatements at its discretion.

14. Ordinance No. 276-2017 passed by City Council on September 27, 2017 and effective as of October 23, 2017 outlines the maximum market improvements values and terms for various conditions included in remodeled and newly constructed housing units. See the chart below for these various maximum market improvement values and terms. All eligible projects will receive a 100% abatement on the improved building value, subject to the maximums below. City Council reserves the right to revise this ordinance at its discretion.

Construction Type	Conditions	Maximum Market Improvement Value*	Term (years)
Remodeling	Non-LEED/Non-LBC Qualified	\$275,000	10
	HERS Qualified	\$275,000	12
	Visitable	\$275,000	12
	HERS + Visitable	\$275,000	14
	LEED Certified	\$275,000	15
	LEED Silver	\$400,000	15
	LEED Gold or LBC Net Zero	\$562,000	15
	LEED Platinum, LBC Full, or LBC Petal (must include "Energy Petal")	No maximum	15
New Construction	Non-LEED/LBC Qualified	\$275,000	10
	Visitable	\$275,000	12
	LEED Certified	\$275,000	12
	LEED Certified and Visitable	\$275,000	14
	LEED Silver	\$400,000	15
	LEED Gold or LBC Net Zero	\$562,000	15
	LEED Platinum, LBC Full, or LBC Petal (must include "Energy Petal")	No maximum	15

*Abatement limit applies to improved building value only