

[City of Cincinnati Commercial Tax Abatement Terms](#)

Policy Set by City Council Ordinances 275-2017 and 339-2018 and Council Motion 202000150

Applications for projects located within the Streetcar VTICA Area (as depicted on the following page) are eligible for a net abatement of up to 52% for up to 15 years. Such abatement will be determined based upon job creation, VTICA contributions, project need and other factors that the Department of Community and Economic Development may consider. If the project will be certified LEED Silver, Gold or Platinum or will obtain Living Building Challenge (LBC) Net Zero, Full or Petal (must be “Energy Petal”), the project will not be subject to gap financing analysis.

Applications for projects located outside the Streetcar VTICA Area will be scored in accordance with the below point values:

**“But For” Analysis – 0-3 points (determined by Department of Community and Economic Development
Non-LEED, LEED Certified, or Non-LBC Qualified – 0 points**

LEED Silver – 2 points for new construction; 3 points for renovation

LEED Gold/LBC Net Zero – 3 points for new construction; 4 points for renovation

LEED Platinum/LBC Full or Petal (must include “Energy Petal”) – 5 points for new construction; 6 points for renovation

VTICA – 8 points for 15% VTICA contribution; 1 point for any payment up to but excluding 15% VTICA contribution

Points	Term (years)	Net Rate*
0	3	25%
1	4	30%
2	5	35%
3	5	40%
4	6	40%
5	6	45%
6	7	45%
7	7	50%
8	8	52%
9	9	52%
10	11	52%
11	12	52%
12	13	52%
13	14	52%
14	15	52%
15	15	52%
16	15	52%
17	15	52%

*Abatement applies to improved value only. The Net Rate of the abatement takes into account Cincinnati Public Schools PILOT Agreement, as well as VTICA contributions, if any.

Note that this scoring system may be set aside for neighborhood projects determined to meet the criteria for “Under Capitalized” as defined in City Council Ordinance 339-2018 or the definitions for “Catalytic” or within a “Targeted Neighborhood” as defined under City Council Ordinance 275-2017.

Streetcar VTICA Area

