

2022 Residential CRA Program Changes FAQ

What is changing with the Residential Tax Abatement Program? Is it going away?

In November 2020, City Council passed Ordinance 370-2020 to update the residential tax abatement program, based on recommendations that emerged out of the 18-month long [Property Tax Working Group](#). Changes include:

- Eligibility expansion to include four-unit dwellings
- New incentives for historic home remodels (1920 or older)
- A heightened emphasis on remodeling
- Adjustments to incentive tiers (see charts below)

Remodeling:

Construction Conditions	Maximum Abated Market Improvement Value	Abatement Term Length
Non-LEED, Non-LBC Qualified, and Non-HERS Qualified	\$200,000*	12 years
HERS Qualified	\$300,000*	15 years
LEED Silver	\$500,000*	15 years
LEED Gold OR LBC Net Zero	\$650,000*	15 years
LEED Platinum OR LBC Full or LBC Petal (must include "Energy Petal")	\$800,000*	15 years

**If the Residential Improvement is certified to the Cincinnati Visitability and Universal Design Standards or is a Historic Restoration, then the maximum market improvement value is increased by \$100,000 per criteria met.*

New Construction and Additions:

Construction Conditions	Maximum Abated Market Improvement Value	Abatement Term Length
Non-LEED or Non-LBC Qualified	\$200,000*	10 years
LEED Silver	\$400,000*	15 years
LEED Gold OR LBC Net Zero	\$500,000*	15 years
LEED Platinum OR LBC Full or LBC Petal (must include "Energy Petal")	\$650,000*	15 years

**If the Residential Improvement is certified to the Cincinnati Visitability and Universal Design Standards, then the maximum market improvement value is increased by \$100,000.*

When do these changes take effect?

All projects that commence construction, as evidenced by permits issued or as determined by the Housing Officer, on or after January 1, 2022 are subject to the new guidelines. Projects that commence construction prior to January 1, 2022 are grandfathered into the existing guidelines.

Can I choose which guidelines my project qualifies for if construction began before 2022 but is completed in 2022?

No, all projects that commence construction prior to January 1, 2022 will be processed under the existing guidelines.

Is my four-unit dwelling eligible for a residential abatement if construction began prior to January 1, 2022?

No, only four-unit dwellings that commence construction on or after January 1, 2022 will be eligible to receive a residential tax abatement. Any four-unit dwelling project that begins construction prior to then will need to apply for an abatement through the Commercial CRA program and must have an executed agreement prior to commencing construction.

Will this ordinance impact my existing tax abatement?

All existing tax abatements will continue to be governed by the ordinance that was effective at the time of the application for tax abatement was filed.

Is this a tiered program, where some neighborhoods are more incentivized than others?

While discussions about a tiered abatement program have occurred in the past, this residential tax abatement ordinance continues to offer the same incentives citywide. The Residential CRA program is a policy of City Council, and Council may choose to revisit the guidelines and make additional changes, including a tiered system, at any time. City Council recently appropriated funding to conduct an analysis for a tiered Residential CRA program.

What are the Cincinnati Visitability Standards? How can I obtain that incentive?

Visitability is an accessibility design standard that allows for a guest with mobility impairments to access a dwelling. Design guidelines, governed by Ordinance 276-2017, include a no-step entrance, a visitable path from the no-step entrance to a central gathering place, wide doors/openings along the visitable path, and a visitable bathroom along the path. The improvements must be certified by the Department of Buildings & Inspections to meeting the standards to qualify the Visitability incentive.