

Residential Tax Abatement Application  
City of Cincinnati Community Reinvestment Area (CRA)  
Renovation and New Construction  
Single-, Two-, Three-, & Four-Unit Dwellings and Owner-Occupied Condominiums



Please complete this application in its entirety and submit to the Department of Community and Economic Development (DCED) 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.

Section I. Applicant and Property Information

<b>Address of Subject Property</b>		<b>Hamilton County Auditor Parcel ID #</b> <a href="http://hamiltoncountyauditor.org">http://hamiltoncountyauditor.org</a>	
<input type="text"/>	Zip: <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	
<b>City of Cincinnati Neighborhood</b>		<b>Year Residence Built</b>	
<input type="text"/>		<input type="text"/>	
<b>Applicant Name</b>	<b>Phone Number</b>	<b>Email Address</b>	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
<b>Mailing Address</b>			
<input type="text"/>			

Section II. Project Information

<b>Date of Project Completion</b>	<b>Construction Type (select all that apply)</b>
<input type="text"/>	New Construction <input type="checkbox"/> Remodel <input type="checkbox"/> Addition <input type="checkbox"/>
(Date on Certificate of Occupancy or last inspection <b>OR</b> Date of Auditor's Notice of Construction Value Letter (see page 3) <a href="https://cagis.hamilton-co.org/opal/ezTrakHome.aspx">https://cagis.hamilton-co.org/opal/ezTrakHome.aspx</a> )	<b>Number of Dwelling Units</b>
	1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>
<b>If Condominium:</b>	
Owner Occupied <input type="checkbox"/> Rental <input type="checkbox"/>	
If rental, please indicate how many units the applicant and/or any affiliates are renting in all buildings on the property: <input type="text"/>	

**Total Cost of Improvements or New Construction:**  \$

At minimum, at least \$2,500.00 in costs for an owner-occupied condominium or a one or two-unit dwelling and at least \$5,000.00 in costs for a three-unit dwelling is required

**Provide a brief description of the scope of work:**

Please indicate if the project is certified to meet the City of Cincinnati  
 Visitability Standards as certified by the Dept. of Buildings & Inspections: Yes  No

Please indicate if the project will be submitting a before and after Home Energy  
 Rating System (HERS) Index Score (see pages 3 & 4): (<http://www.hersindex.com/>) Yes  No

Please Indicate if the project met Leadership in Energy and  
 Environmental Design (LEED) levels as defined by the U.S.  
 Green Buildings Council: ([www.usgbc.org](http://www.usgbc.org))

Not LEED Certified  LEED Gold  
 LEED Certified  LEED Platinum  
 LEED Silver

Please Indicate if the project met Living Building  
 Challenge (LBC) levels as defined by the International  
 Living Future Institute: (<http://living-future.org/lbc>)

Not LBC Qualified  LBC Full  
 LBC Net Zero  LBC Petal  
 (requires Energy Petal)

Section III. Required Attachments and Certification

Please provide the following required attachments along with the application. Applications will not be reviewed until all required attachments are submitted.

<input type="checkbox"/> Yes <input type="checkbox"/> No	\$250 Application Fee. 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. A \$30 fee will be levied on checks that are returned for insufficient funds. <b>The application will not be accepted until proper application fee is received. The application fee is non-refundable.</b>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Documentation to verify the completion of renovation/construction <b>OR</b> Auditor's Assessment: <ul style="list-style-type: none"> <li>For renovation, provide evidence that all permits related to the improvements have been closed. Applicants can submit a screenshot from <a href="http://cagis.hamilton-co.org/opal/ezTrakhome.aspx">http://cagis.hamilton-co.org/opal/ezTrakhome.aspx</a> showing all permits as closed or submit documentation issued from Dept. of Buildings &amp; Inspections.</li> <li>For new construction, provide a copy of the final Certificate of Occupancy (CO) <b>OR</b> a copy of the County Auditor Notice of Value Assessment <b>**If submitting the Notice of Assessment, the applicant must still submit a copy of the CO upon project completion (see page 3)**</b></li> <li>Please call the Dept. of Buildings and Inspection at (513) 352-3271 to obtain the closed permits (513) 352-3267 for information regarding the CO</li> </ul>
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Pending	Certificates/Documentation for projects certified LEED, HERS, LBC, and/or Visitable. If certification is pending, it is the applicant's responsibility to submit documentation upon receipt in order to receive the appropriate abatement term. This application should be submitted while such documentation is pending if otherwise complete.
<input type="checkbox"/> Yes <input type="checkbox"/> No	Include documentation to support the cost of improvements. Documentation must be submitted <b>in one of three acceptable formats:</b> <ol style="list-style-type: none"> <li>A notarized list identifying the <u>general categories of the work completed</u>, the <u>date the work was completed</u>, and <u>each category's expense</u>. A labor cost for your own work can also be included, OR</li> <li>The <b>final</b>, notarized affidavit of the draw payments of the construction contract. Please ensure that the affidavit includes a description of the work completed, OR</li> <li>A settlement statement, plus an affidavit, if a renovation project, to document the construction costs incurred.</li> </ol> <p><b>**If submitting an application after an auditor's assessment, but prior to project completion, the applicant must submit updated, final cost documentation with their CO upon project completion**</b></p>

*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.*

Signature of Applicant

Date

{00348213-1}

## 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  
(513) 352-6146 or email  
[restaxabatment@cincinnati-oh.gov](mailto:restaxabatment@cincinnati-oh.gov)

## PROPERTY TAX ABATEMENT INFORMATION

**Please read the information on pages 3-5 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 remodel or new construction of an owner-occupied condominium or one, two, or three dwelling unit residential structure within the City of Cincinnati may be eligible. A remodel or new construction of a four-unit dwelling structure may be eligible if building permits were issued on or after January 1, 2022. Rented condominiums are eligible if the owner and/or any affiliates own no more than four units on the property. 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 at the end of this document. 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. For 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.

**4. Applications should be submitted as soon as possible after project completion to ensure that the abatement is maximized. Applications may be submitted as soon as the project is complete OR the Hamilton County Auditor sends a notice of new assessed value related to the project, whichever is earlier. It is important to submit the application as soon as the project is eligible, 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 the tax year corresponding to the calendar year that an application has been submitted (i.e.: Abatement on Tax Year 2020 if an application is submitted in 2020). Late applications WILL result in lost abatement years, as residential abatements do not relate back to prior tax years. New Construction applications submitted with the auditor's letter—but before the project is complete—will be timestamped and held, but not processed until the applicant receives and submits a copy of the Certificate of Occupancy and final cost supporting documentation.**

5. **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 recommending an abatement term. 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, any further follow-up shall be made with that office. The Hamilton County Auditor can be contacted at (513) 946-4000.

6. 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.**

7. 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, and/or properties that were built in 1920 or earlier ("Historic

Restorations”). Additional information regarding obtaining LEED certification may be found on the U.S. Green Building Council website: [www.usgbc.org](http://www.usgbc.org). Additional information regarding City of Cincinnati Visitability Standards can be found 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](https://city-egov2.cincinnati-oh.gov/Webtop/ws/council/public/child/Blob/39679.pdf?rpp=-10&w=doc_no%3D%27201400378%27&m=3). "Visitability" means a very basic level of accessibility that enables persons with mobility impairments to visit friends, relatives, and neighbors in their homes as certified by the City of Cincinnati Department of Buildings and Inspections. Additional information regarding obtaining LBC certification may be found on the International Living Future Institute's website: <http://living-future.org/lbc>. Properties eligible for the Historic Restoration bonus will be verified as built in 1920 or prior via the Hamilton County Auditor's public data. Properties receiving the Historic Restoration bonus are not permitted to create any improvements considered "new construction," including additions, on the property throughout the duration of the abatement.

8. 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 the time a project is eligible to submit an application, an application may be submitted without a LEED or LBC certificate.** A copy of the LEED or LBC certificate may be submitted later, once awarded, and at that point the abatement will be revised for the longer term and higher capped value. LEED or LBC certificate must be submitted before the initial abatement term expires in order for the additional incentive to be granted. To qualify for the increased Visitability benefits, Visitability status must be listed on the CO under Special Conditions.

9. 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. The final HERS score must be submitted before the initial abatement term expires in order for the additional incentive to be granted.

10. 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.

11. 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.

12. 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. **Denied applications will have twelve (12) months from notification to address code violations before being required to reapply with a new application fee.** 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 for condominiums, single-, two-, and three-family dwelling projects that commenced construction, with building permits issued, **by December 31, 2021**. 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.

15. Ordinance No. 370-2020 passed by City Council on November 12, 2020, outlines the maximum market improvement values and terms for various conditions included in remodeled and newly construction housing units for condominium, single-, two-, three-, and four-family dwelling projects that commenced construction, with building permits issued, **on or after January 1, 2022**. 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.

**2017-2021 Incentive Table (under Ordinance 276-2017)**

For single unit, two unit, & three-unit dwellings and condominium improvements commenced by December 31, 2021

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

\*Abatement limit applies to improved building value only

**2022- Incentive Table (under Ordinance 370-2020)**

For single unit, two-unit, three-unit, and four-unit dwellings and condominium improvements commenced **on/after January 1, 2022**

Construction Type	Conditions	Maximum Market Improvement Value*	Term (years)
Remodeling	Non-LEED/Non-LBC Qualified	\$200,000 <sup>†</sup>	12
	HERS Qualified	\$300,000 <sup>†</sup>	15
	LEED Silver	\$500,000 <sup>†</sup>	15
	LEED Gold or LBC Net Zero	\$650,000 <sup>†</sup>	15
	LEED Platinum, LBC Full, or LBC Petal (must include "Energy Petal")	\$800,000 <sup>†</sup>	15
New Construction & Additions	Non-LEED/LBC Qualified	\$200,000 <sup>††</sup>	10
	LEED Silver	\$400,000 <sup>††</sup>	15
	LEED Gold or LBC Net Zero	\$500,000 <sup>††</sup>	15
	LEED Platinum, LBC Full, or LBC Petal (must include "Energy Petal")	\$650,000 <sup>††</sup>	15

<sup>†</sup> If the Remodel 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 each criterion met.

<sup>††</sup> If the Addition or New Construction Improvement is certified to the Cincinnati Visitability and Universal Design Standards, then the maximum market improvement value is increased by \$100,000.

\*Abatement limit applies to improved building value only