



**DEPARTMENT OF COMMUNITY DEVELOPMENT**  
**APPLICATION FOR TAX EXEMPTION**  
**REMODELING WORK AND NEW CONSTRUCTION**  
**SINGLE UNIT, TWO UNIT, AND THREE UNIT DWELLINGS**

**CINCINNATI NEIGHBORHOODS COMMUNITY REINVESTMENT AREA**

Address of subject property: \_\_\_\_\_ Zip: 452\_\_\_\_\_

Your property must be located within the Cincinnati Neighborhoods Community Reinvestment Area (within the City of Cincinnati, north of Central Parkway).

Name of real property owner(s): \_\_\_\_\_ Phone: \_\_\_\_\_

Address of real property owner(s): \_\_\_\_\_

New Construction or Renovation of existing dwelling (circle).

Number of dwelling units: 1 2 3 (circle).

Owner-Occupied or Rental (circle).

**Complete or submit the following if the dwelling structure has been renovated:**

- Brief description of work: \_\_\_\_\_  
\_\_\_\_\_
- Total cost of improvements: \$\_\_\_\_\_ Include documentation to support cost of cost of improvements. Two acceptable examples are:
  - 1) The Affidavit of the draw payments of the construction contract. (Please ensure that the affidavit includes a description of the work completed.)
  - 2) A notarized affidavit identifying the general categories of the work completed, the date the work was completed, and each category's expense.

You must document at least \$2,500.00 in costs for a one or two unit dwelling and at least \$5,000.00 in costs for a three unit dwelling.

- Copy of the property tax bill from the Hamilton County Auditor's Office. If your taxes are escrowed, please submit a copy of the property tax card that can be found on the Auditor's web-site: [www.hamiltoncountyauditor.org](http://www.hamiltoncountyauditor.org).
- A copy of all **closed** Building Permit(s) and /or the Certificate of Occupancy issued for the work claimed. Please call your contractor or the City of Cincinnati Building and Permit Department at 352-3271 to obtain the closed permits.

**Complete or submit the following if new construction of a dwelling structure:**

- Property location by address and book-page-parcel numbers.
- Settlement Statement of the bank loan.
- The **final** Certificate of Occupancy. Please call your contractor or the City of Cincinnati Building and Permit Department at 352-3271 to obtain the Certificate of Occupancy.

**Please note:**

- ❖ All applications must be submitted 18 months from completion of construction in order to qualify.
- ❖ All work must be completed on or before October 24, 2006
- ❖ Tax exemption may only be given up to a maximum exemption of \$76,491.00 of assessed value of the structure (approximately equal to \$218,000 market value.) Fifteen years tax exemption may be granted for new construction and ten years tax exemption for renovation. Exemption value is determined by the Hamilton County Auditor's Office.
- ❖ Construction completed in 2002 must submit application by December 31, 2002 in order to be reflected on tax bills in 2004. Construction projects completed prior to 2002 will be reviewed by the Hamilton County Auditor's Office as they are received.
- ❖ The Housing Officer may revoke the tax exemption any time after the first year if the property has building code violations.
- ❖ Any person denied tax exemption by the Housing Officer might appeal in writing to the Community Reinvestment Area Housing Council, which shall have the right to overrule any decision of a Housing Officer. Appeals from a decision of the Housing Council may be taken to the Court of Common Pleas.
- ❖ City of Cincinnati Council may rescind the ordinance granting tax abatement at their discretion.

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

---

Date
Signature of Owner(s) as property is recorded

**Send Application to:** Department of Community Development  
 Tax Abatement Program  
 805 Central Avenue Suite 700  
 Cincinnati, Ohio 45202

For further program information please call: (513) 352-6134

\*\*\*\*\*

FOR OFFICIAL USE ONLY

Legal description of property location: Book \_\_\_ Page \_\_\_ Parcel \_\_\_\_\_  
 Tax abatement program staff initial and verify cost and completion date:

## PROPERTY TAX EXEMPTION PROCEDURE INFORMATION

The City of Cincinnati's Department of Community Development 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.

Any homeowner in the City may be eligible for property tax abatement if they have renovated their home or purchased a newly constructed home (Certificate of Occupancy dated after October 24, 2001).

Improvements made to your property resulting in an increased property valuation qualify for tax abatement. The owner of a home that gains value because of remodeling or substantial improvement is not charged the extra property tax for a period of ten years. The home must be either a one, two, or three unit residential structure.

For example, if the owner of a \$75,000 home makes \$25,000 in improvements, the owner is only responsible based on the homes' original value for a period of ten years. The improved portion of the tax by which the remodeling increased the market value of the structure correspondingly may be abated up to a maximum \$218,000 market value. It should be noted that some types of remodeling do not increase market value. Roofing, vinyl siding, windows, gutters, and painting **may** improve the condition of the house, however, may not qualify the house for tax abatement. Improvements to the house itself, garage, in ground pool, and patios qualify for abatement. Landscaping, retaining walls, driveways and the like do **not** qualify.

The City also offers new construction abatement incentive to build a new home. For example, new construction of structures containing one, two, or three dwelling units are eligible for a 15 year tax abatement up to a maximum of up to a maximum \$218,000 market value. You will pay tax only on the land and the value above \$218,000. For Example, the estimated tax foregone for construction of a new single-family residential structure:

Total Investment Eligible for Exemption: \$218,000  
Assessed Value: \$76,300.00  
Assessed Value Multiplied by Tax Rate (.061146393): \$4,665.47  
10% Rollback: \$466.55  
Estimated Tax Abated for one year:\$4,198.52

The Hamilton County Auditor's Office determines the abatement amount based on the type of the improvements. You will receive a letter from the auditor's office after the Auditor's appraisal has been completed.

Any increase or decrease in taxes during the abatement period will be due to voted changes in tax rates, or state-mandated reappraisals or updates reflecting neighborhood trends, not including the improvement.