

**Columbia Township
Community Reinvestment Area Application
Residential Project – Up to 4-Unit Dwellings**

It is important to submit the abatement application as soon as construction is complete. Please complete the information on pages 1 and 2 of this document. Please read and retain the information on page 3 for your records. Please retain a copy of this application and all supporting documents for your records.

1. Address of subject property: _____ Zip: _____
2. Name of real property owner(s): _____
3. Phone: _____ Email: _____
4. Address of real property owner(s): _____
5. Construction Type (check one):
 New Construction **Renovation**
6. Number of dwelling units (check one):
 1 **2** **3** **4**
7. Housing Tenure Type (check one):
 Owner-Occupied **Rental**
8. Please indicate if the project will receive LEED (Leadership in Energy and Environmental Design) certification (check one):
 Not LEED certified **LEED certification pending** **Is LEED certified**
9. Hamilton County Auditor Parcel ID#: _____ - _____ - _____

Please submit the following with your application:

Brief description of work: _____

Total cost of improvements or new construction: \$ _____

- A copy of all **closed** Building Permit(s) and/or the final Certificate of Occupancy issued for the work claimed. Please note that windows, siding, roofing, painting often do **not** require permits.
 - 1) Please call your contractor or the Hamilton County Building Department at 946-4550 to obtain the closed permits or final Certificate of Occupancy.
 - 2) Permit information can also be obtained using “ezTrak Online Services” at this web address: cagis.hamilton-co.org/opal/. Please confirm each permit has a status of CLOSED or FINAL. If the renovations did not require building permits, please include a written statement from the Hamilton County Building Department to that effect.

- Include documentation to support cost of improvements. Three examples include:
 - 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 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.

You must document at least \$2,500.00 in costs for a single-unit dwelling and at least \$5,000.00 in costs for a two, three, or four-unit dwelling. Residential applications should be filed with the housing officer no later than six (6) months after construction completion.

If the Auditor has already assessed new partial value or full value for improvements:

Submit a copy of a County Notice of Value Assessment in rare instances when partial or full value for new construction or improvements has been assessed by the Auditor in a calendar year prior to a Certificate of Occupancy being issued to avoid lost time on abatement terms.

If submitting the Notice of Assessment, the applicant must still submit a copy of the CO upon project completion. Applications submitted with value assessment notices will be date stamped upon receipt and held until the final CO has been received.

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 Property Owner(s)

Send Applications to: Alloy Development
 RE: Columbia Township CRA Abatement
 1776 Mentor Avenue, Suite 100 Cincinnati, OH 45212
OR email: cra-app@alloydev.org

Tax Abatement Information:

- ❖ The period for tax abatement begins during the tax period when the improvements are added to the building valuation, although it is not applied to the property until the application date (**please note that it is possible that late applications may result in lost abatement years, as residential abatements do not relate back to prior tax years**). The abatement is on the improvements to the property's increased taxable value. Taxes on the land itself or to unrelated previous improvements to the property are not included in the abatement. An application is only accepted AFTER the improvements have been made. It is important to submit the abatement application as soon as the project is complete. The abatement will be credited from the date the application is received without relating back to prior tax years.
- ❖ It should be noted that some types of remodeling do not increase taxable value. Roofing, vinyl siding, windows, gutters and painting may improve the condition of the house but may not increase the taxable value of the property.
- ❖ **Exemption value is determined by the Hamilton County Auditor's office.** You will receive a letter from the Auditor's Office after the Auditor's appraisal has been completed. After the Auditor receives your application, further follow-up is with that office. The Hamilton County Auditor can be contacted at (513) 946-4000.
- ❖ 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. **PLEASE BE AWARE THAT 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.
- ❖ As there may be lag time between a property receiving the LEED certificate, an application may be received once the Certificate of Occupancy is obtained. The LEED certificate may be submitted at a later date. Recall the abatement is only credited once an application is received.
- ❖ 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.
- ❖ New tax abatement applications may be subject to an exterior inspection prior to final 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 the violations are not resolved. Properties with current abatements that are delinquent on taxes may also have the abatement revoked.
- ❖ Any person denied tax exemption by the Housing Officer may 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.
- ❖ Columbia Township Trustees and Hamilton County Board of Commissioners may rescind the ordinance granting tax exemption at their discretion.