



## Property Tax Abatement Information

1. The City of Cheviot Residential Community Reinvestment Area (CRA) Tax Abatement Program stimulates revitalization, retains residents, and attracts new homeowners.
2. Any property owner in the City's CRA may be eligible for a tax abatement if they have made major improvements to their property that require a building permit (see list below). The period of tax abatement begins with the date of documented completion of work, although it is not applied to the property until the application date.
3. The tax abatement period for a residence with 1 or 2 units is 100% for 10 years; for a residence with 3 or more units it is 100% for 12 years. Note that the abatement is only for the **increased** valuation of the property.
4. Improvements made to the property resulting in an increased property valuation qualify for tax abatement. The **Hamilton County Auditor's Office determines the abatement amount** based on the type of improvements. You will receive a letter from the Auditor's Office once their appraisal has been completed. **Please be aware that the valuation determination could take several months.**
5. Some items may not qualify for tax exemptions because they are considered maintenance items and therefore will not add value to your property. In these instances tax exemptions will not affect your tax liability and application to the program will afford no benefit to the property owner.
6. The period for tax abatement begins with the date the increase in property value is registered with the Hamilton County Auditor's Office. However, the tax abatement is not applied to the property until a completed application for property tax abatement has been submitted by the property owner, qualified by the City of Cheviot and certified by the Hamilton County Auditor. The approved CRA abatement runs with the property.
7. 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.
8. 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.
9. An **annual, exterior inspection** is required for all new and existing tax abatements to ensure that the property is being properly maintained. New tax abatement applications may be subject to an exterior inspection prior to final approval by the Cheviot Building Department. If building code or property maintenance violations are observed, the application will be denied. Properties with current abatements will have their tax abatement revoked if violations are placed against the property and the violations are not resolved.
10. The Housing Officer may revoke the tax exemption any time after the first year if the property has building code or property maintenance violations.
11. 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 the Housing Officer. Appeals from a decision of the Housing Council may be taken to the Court of Common Pleas.
12. The City of Cheviot Council may rescind the ordinance granting tax abatement at their discretion.
13. Please make a copy of your documents prior to submission. If your application is qualified for the program, you will receive a copy of the letter that the City sends to the Auditor when we submit your application for valuation. If your application is not qualified for the program or if we require additional materials, we will follow up within **four weeks**. If you have not heard from the City within **four weeks** of having submitted your application, it is your responsibility to follow up and check the status of your application.

| Improvements that typically qualify for a CRA tax abatement   | Improvements that do <b>NOT</b> typically qualify for a CRA tax abatement  |
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| <ul style="list-style-type: none"> <li>• Build new or enlarge garage</li> <li>• Additional living area</li> <li>• Install additional bathroom</li> <li>• Add new porch</li> <li>• Install stall shower</li> <li>• Install indoor fireplace</li> <li>• Finish attic, second floor or bedroom with paneling, plaster or plasterboard</li> <li>• Install different type of heating system, e.g., oil to gas, etc.</li> <li>• Install central air system (not replacement)</li> </ul> | <ul style="list-style-type: none"> <li>• Install new roof</li> <li>• Install aluminum siding; repair siding</li> <li>• Install storm windows and doors</li> <li>• Add windows and doors</li> <li>• Replacement HVAC</li> <li>• Repair, replace, add window shutters or awnings</li> <li>• Add/replace gutters and downspouts</li> <li>• Add window boxes</li> <li>• Repair, replace porches and steps</li> <li>• Plant lawns, shrubs, grass, plants,</li> <li>• Scrape and paint house</li> <li>• Install, repair, replace sidewalks/driveway</li> </ul> |