

**RESIDENTIAL TAX ABATEMENTS (RTA)**

Baseline Incentive Table with Bonuses Applicable to Ordinance 106-2023

LIFT Neighborhood	Abatement Term Length	Maximum Abated Increase in Market Improvement Value
Remodeling	15 years	\$350,000
New Construction	15 years	\$300,000
EXPAND Neighborhood	Abatement Term Length	Maximum Abated Increase in Market Improvement Value
Remodeling	12 years	\$350,000
New Construction	10 years	\$300,000
SUSTAIN Neighborhood	Abatement Term Length	Maximum Abated Increase in Market Improvement Value
Remodeling	8 years	\$250,000
New Construction	5 years	\$200,000

Note: Additions are classified as remodels for the purpose of Ordinance 106-2023.

As part of ordinance, RTAs amounts, neighborhoods, effectiveness etc will be reviewed every 3 years

## Residential Tax Abatements and City development incentives

### Description

Elizabeth Bartley, from Invest in Neighborhoods, recently held an informational meeting about residential tax abatements and city development incentive opportunities. In light of the recent property tax hikes and increased property appraisal values throughout the City of Cincinnati and Hamilton County, as well as across the State of Ohio, there are opportunities and information to be aware of that impact North Avondale. North Avondale is considered a LIFT neighborhood.

Are there community members who are researching and learning more about RTA's and city development incentives, or joining groups to understand how to appeal? Is there information you might share with your neighbors? If so, please contact [nana@northavondalecincinnati.com](mailto:nana@northavondalecincinnati.com) to discuss how we might inform more members of the community.

Here are selected slides from the presentation specifically related to residential development:

## RESIDENTIAL TAX ABATE

### Baseline Incentive Table with Bonuses Applicable to Ordinance

LIFT Neighborhood		Abatement Term Length
Remodeling		15 years
New Construction		15 years
EXPAND Neighborhood		Abatement Term Length
Remodeling		12 years
New Construction		10 years
SUSTAIN Neighborhood		Abatement Term Length
Remodeling		8 years
New Construction		5 years

*Note: Additions are classified as remodels for the purpose of Ordinance*

As part of ordinance, RTAs amounts, neighborhoods, effective

LIFT	
Avondale	
Bond Hill	
Camp Washington	
Carthage	
College Hill	
Corryville	
CUF	
East Price Hill	
East Westwood	
English Woods	
Evanston	
Hartwell	
Heights	
Kennedy Heights	
Lower Price Hill	
Millvale	
Mt. Airy	
Mt. Auburn	

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EXPAND M	
California	
Clifton	
Downtown	
East End	
East Walnut Hills	

SUSTAIN M	
Columbia Tusculum	
Hyde Park	
Linwood	

The following Bonus Incentives can be added to the relevant baseline maximum market improvement value:

Bonus Incentive	Additional Amount Increase in Market Value
LEED Silver HERS Qualified Certified Environmental Programs	\$25,000
LEED Gold or Platinum LBC Qualified Net Zero, Full, or Petal – must include "Energy Petal"	\$37,500
Meets the Cincinnati Visitability and Universal Design Standards	\$50,000
Meets Visitability+	\$25,000 (in addition to Visitability)
Missing Middle Bonus (2 to 4 units)	\$75,000 \$150,000 \$225,000
Public Transit Corridor Bonus (2 to 4 units)	\$75,000 \$150,000 \$225,000
Historic Restoration (50+ years old; remodeling only)	\$50,000

Note: Bonuses can be cumulative. For example, an environmental certification (LEED or HERS) combined with Visitability, Visitability+, Historic Restoration, Missing Middle, and/or Public Transit Corridor Bonus can result in a total bonus of up to \$200,000.

## Definitions:

**New Construction:** The creation of a new dwelling structure on vacant land.

**Remodel:** An improvement to an existing structure that increases the value of the structure.

**Addition:** An improvement that increases the square footage of a structure. This includes the Addition Construction Type category for the purposes of this program beginning with projects that are categorized as Addition that began prior to then is categorized as Remodel.

**Leadership in Energy and Environmental Design (LEED) Certified:** Is a certification given by the U.S. Green Building Council (USGBC). To achieve LEED certification, a project earns points by adhering to prerequisites and credits for energy efficiency, materials, health and indoor environmental quality. Projects go through a verification and certification process and correspond to a level of LEED certification: Certified, Silver, Gold, and Platinum.

**Home Energy Ratings System (HERS) Qualified:** The Home Energy Ratings System (HERS) is a standard for measuring energy efficiency. In order for a remodeled housing unit to be HERS Qualified, an applicant must first conduct an initial home energy rating before construction and a final rating upon project completion.

**Visitability Certified -** Visitability is an accessibility design standard that allows for a guest to visit a home. The guidelines, governed by Ordinance 276-2017, include a no-step entrance, a visitable path from the street to the front doors/openings along the visitable path, and a visitable bathroom along the path. The applicant must undergo a final inspection & Inspections to qualify for the incentive.

**Incentive Value:** A rough estimated value of the taxes saved by the property owner over the next 10 years, calculated by multiplying the Hamilton County Auditor's abated improvement value and qualifying term. Factors that may cause this estimate to be less accurate include, but are not limited to, changes to property tax rates, changes to credits that a property owner may qualify for, and late application filings that result in a re-evaluation.

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### Author

sarah-koucky