

PROPERTY TAX WORKING GROUP

Protecting homeowners, strengthening neighborhoods.

August Meeting Notes

Thursday, August 15, 2019 | 9:00 – 10:30 a.m.
7th Floor Conference Room
Two Centennial Plaza, 805 Central Avenue

Guest Speaker Presentation with Q & A Residential Tax Abatements Part 1: Residential CRA 101

Philip Denning, Director

Department of Community and Economic Development, City of Cincinnati

- Director Denning provided a brief overview of commercial CRA (Community Reinvestment Area) policy followed by a more in-depth look at residential CRA policy. The information covered in his presentation was also presented in a public information session. That session was filmed and can be found here: <http://bit.ly/DCEDCRAPresentation>
- Following the presentation, the working group asked questions and questions submitted through the public comment forms were addressed. Below is a summary of the questions and answers:

Q: Can the CRA policies be amended in anyway?

A: Yes. The State of Ohio sets the general criteria for residential tax abatements and commercial tax abatements within a Community Reinvestment Area (CRA) as designated by the City. Cincinnati City Council has established separate policies for both residential and commercial tax abatements within the City's CRA with evaluation criteria including location within the CRA, new construction or renovation, financial need, VTICA, and environmental building design to direct the Department of Community and Economic Development on the CRA application process. Cincinnati City Council can amend its policies for residential CRAs or commercial CRAs at its discretion.

Q: Where can we access tax abatement data?

A: Tax abatement data within the City of Cincinnati can be found on the Cincy Insight's portals for [Residential Tax Abatements](#) and [Economic Incentives](#).

Q: What is the TIRC (Tax Incentive Review Council)'s role in tax abatements?

A: Under Ohio Law (ORC 5709.85), the TIRC only reviews commercial tax abatements, TIFs, and enterprise zones. The TIRC does not review residential tax abatements. The TIRC's recommendations on existing agreements are submitted to City Council for review and approval following the annual TIRC meeting.

Q: Would it be possible to have an "intermediate" residential tax abatement?

A: This could be possible. City Council's current policy is to classify residential buildings of greater than four units as "Commercial" for CRA tax abatement purposes. City Council could increase or remove this threshold at its discretion for residential CRA abatements.

Upcoming Meetings

- Next meeting – Thursday, September 19th (Residential Tax Abatements Part 2: Community Perspectives)
- Public meeting – Tuesday, September 24th at the United Way of Greater Cincinnati (2400 Reading Road)

Relevant Resources

- [Survey Responses as of August 12, 2019](#) – includes feedback on community experiences/perceptions of tax abatements in their neighborhoods
- [PTWG Resources](#)
 - [Cincy Insights Residential Tax Abatements portal](#)
 - [Residential Tax Abatement Data Overview](#) (summary of Cincy Insights portal)
 - [Dept. of Community and Economic Development Public Information Session on Community Reinvestment Area 101 and Residential CRA Policies](#)
 - [Tax Abatement Law FAQs](#)
 - [The Economic and Fiscal Impacts of Property Tax Abatement in a Large County \(Kenyon et al.\)](#)