

PROPERTY TAX WORKING GROUP

Protecting homeowners, strengthening neighborhoods.

Public Meeting Notes

United Way of Greater Cincinnati
2400 Reading Road, Cincinnati, OH 45202
6:00 – 8:00 p.m.

Before the start of the meeting, a PowerPoint presentation was scrolling with an overview of the Property Tax Working Group's previous meeting. The presentation is attached below. Additionally, the information can be accessed on the Property Tax Working Group webpage > Resources + References > Miscellaneous > Property Tax Working Group Timeline, Process, and Resources.

At the start of the meeting, the second PowerPoint below was used as a visual. Please see the PowerPoint for more information

Overview

- Overview of evening's agenda/flow
 - Working Group timeline and process
 - Public Comment
 - Opportunities for Further Engagement
- Working Group Timeline
 - Started as a conversation between Carol Gibbs and Vice Mayor Smitherman and was formalized through a motion in the fall of 2018
 - The Working Group started meeting on a monthly basis in February 2019 and has held the following meetings on the third Thursday of the month from 9:00 – 10:30 a.m.:
 - February: Introduction
 - April: Emerging Themes
 - May: Small Group Work
 - June: Property taxes and CPS (Guest speaker: Jennifer Wagner, CPS Treasurer)
 - July: Ohio Aging Demographics (Guest speaker: Dr. Appelbaum, Scripps Gerontology Center)
 - August: Tax Abatements 101 (Guest speaker: Director Denning, City of Cincinnati Department of Community and Economic Development)
 - September: Community Perspectives on Tax Abatement Panel (Guest speaker panel)
 - Additionally, the Working Group has held the following meetings and distributed the following surveys to gain public input:
 - March – May: Survey
 - April: Public meeting
 - July – September: 2nd Survey

- September: Public Meeting
 - Additionally, all Working Group meetings are open to the public and there are comment cards that can be submitted at the meetings or online through the website (cincinnati-oh.gov/propertytaxproject)
- Resources and References
 - There are a lot of educational documents, data sets, etc. under the “Resources and References” section of the Property Tax Working Group website

Public Comment

Each speaker got two minutes to speak. In some instances, the Working Group members responded. Here are the emerging themes from the public comment:

- Abatements can lead to destruction of green space by developers
- Who are the winners and losers of the current policy
 - Winners: developers, disinvested communities, folks on path to homeownership
 - Losers: seniors, disabled, working poor & low-income residents, legacy residents
- Incentives and what is given back to community
 - Many feel abatements are a subsidy to the wealthy who only harm neighborhoods through increased tax burden, thus not giving back
 - VTICA ensures that commercial development receiving abatements is still providing money for community
 - Unique to Cincinnati and something others are looking to replicate
- Current taxation system is not fair nor equitable
 - Some folks tear down properties to get reduction on tax basis and then also get abatements
 - Abatements allow wealthy to avoid paying their fair share
 - Seniors on fixed incomes face taxation in same way as others even though on fixed income
 - As property values rise in area, so do property taxes, even if one’s income does not change
- Changes to abatement policy
 - Some would like them to go away entirely
 - Limit the number of abatements a community is eligible for
 - Abatements should promote development in high risk communities, not low risk communities (which is often currently the case)
 - Even if a neighborhood as a whole is well-off, there are residents who are not wealthy and who could benefit from an abatement
 - Close loophole regarding building demolitions and reduction of tax liability
- Other models
 - Columbus, OH: applying abatements differently in different neighborhoods
 - Atlanta, GA: capping taxes for seniors
 - Los Angeles, CA: Prop 13 freezing taxes at rate of sale price of home
- Need for more information on:
 - Eligibility for tax abatement

- Tax value on properties/land where building is torn down
- Consistency of tax appraisal from County Auditor
- Columbus Abatement Model

Opportunities for Further Engagement

- Sign-up for our email list
- Attend a Working Group meeting to observe or submit written comment
 - Third Thursdays of the month
 - Next one: October 17th
- Evening meeting at Invest in Neighborhoods on October 29th
- Visit the webpage to submit questions, ideas, and comments through the online comment form (cincinnati-oh.gov/propertytaxproject)

PROPERTY TAX WORKING GROUP

Protecting homeowners, strengthening neighborhoods.

OVERVIEW OF WORKING GROUP MEETINGS AND RESOURCES

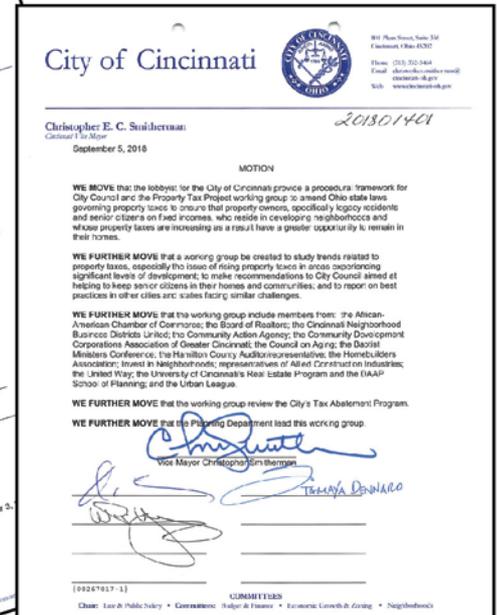
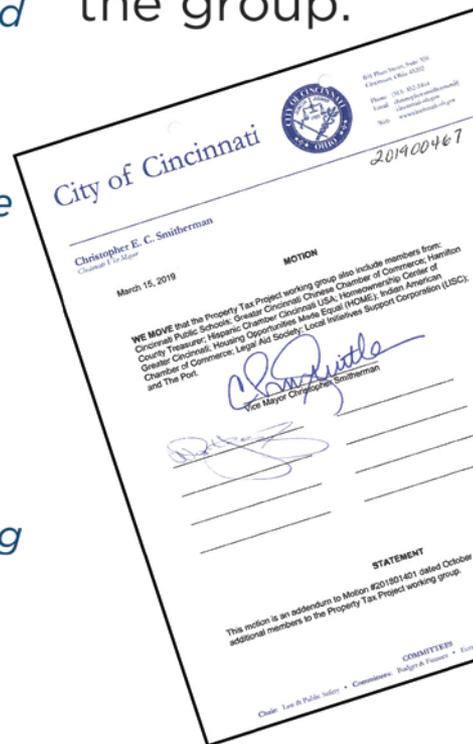
Excerpt from the letter from the Co-Chair, Carol Gibbs:

I went to talk with Vice Mayor Smitherman about my concerns about vulnerable residents being displaced during the redevelopment and development of our neighborhoods. I had watched other neighborhoods struggle with the displacement of our senior and disabled homeowners who lived with limited incomes... I thought it was time to try and protect them from the necessary progress needed in our neighborhoods and allow them the choices that come with being a long term home owner...

Vice Mayor Smitherman and I decided that we would co-chair a working group of representatives from various organizations working in this area of focus...

The full letter can be read at cincinnati-oh.gov/propertytaxproject

The working group emerged from a partnership between Vice Mayor Smitherman and Carol Gibbs. Together, they serve as the Property Tax Working Group co-chairs. The working group was officially established by motion in September 2018. A motion in March 2019 added members to the group.



INTRODUCTION

Fairness, Equity, Balance resident and stakeholder needs, Avoid generalizations, Understand that neighborhoods are unique

GUIDING PRINCIPLES

WHO ELSE NEEDS TO BE AT TABLE?



Need to add more stakeholders to group via a motion (passed in March 2019)

WHAT WE NEED TO LEARN

Understand what is driving development/change in neighborhoods

What programs are currently in place to help protect Homeowners and aging in place?

Look into tax abatements - how does this affect what is occurring in neighborhoods?

Etc...

Identify existing challenges > understand their causes > propose solutions

What are equitable ways of taxation?

END GOALS

Develop policy recommendation that can be brought to City Council

Provide educational resources

Identify the conversations that need to be had at the local, state, or federal level

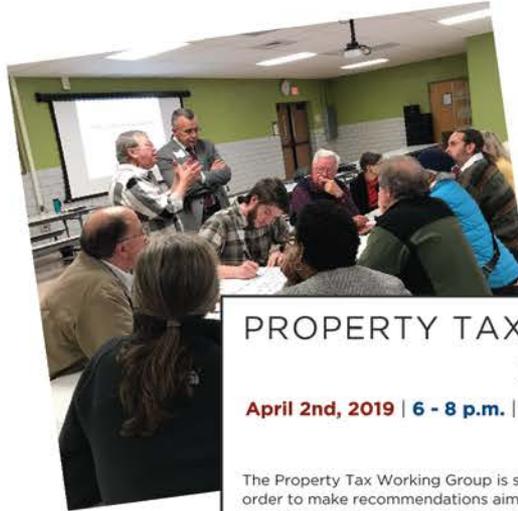
Notes from this meeting are saved here: <http://bit.ly/PTWGFebNotes>

APRIL PUBLIC MEETING

The Property Tax Working Group held a public meeting on April 2nd. The purpose of the meeting was to gather information, experiences, and ideas from community members to help inform and guide the working group. The Hamilton County Auditor, Dusty Rhodes, also attended to answer questions on “Property Tax 101.”

Notes from this meeting are here:

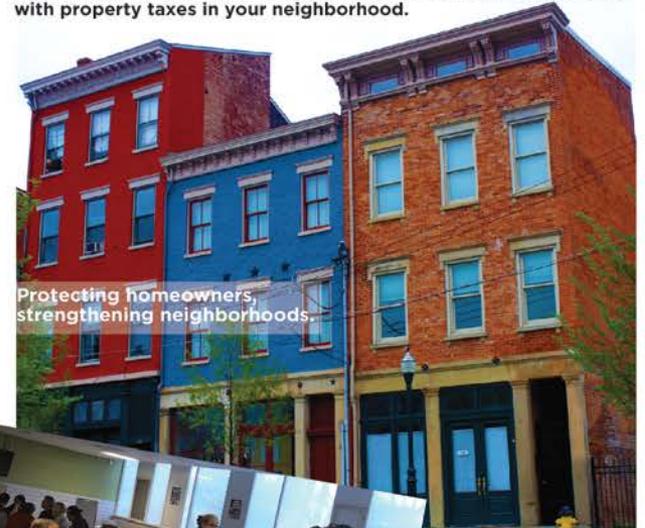
<http://bit.ly/PTWGAprPublicNotes>



PROPERTY TAX WORKING GROUP PUBLIC MEETING

April 2nd, 2019 | 6 - 8 p.m. | William H. Taft Elementary School
270 Southern Avenue, Cincinnati, OH 45219

The Property Tax Working Group is studying trends related to property taxes in order to make recommendations aimed to help keep senior citizens on a limited income in their homes and communities. **Come and share your experience with property taxes in your neighborhood.**



[/taxproject](#)
ents or contact
i-oh.gov | 513-352-4886.

EMERGING THEMES

During the April meeting, the Property Tax Working Group debriefed the feedback from the April Public Meeting. The major topics covered were:

- **Tax abatements**
- **Need for housing court**
- **Passion**
- **Fairness**
- **Adequate development for community**
- **Transparency**
- **Rising property taxes**
- **Tax levies**
- **Tax relief for seniors allowing them to stay in their homes**

From this discussion, two major thematic areas emerged:

PROPERTY TAXES AND SENIORS, LEGACY RESIDENTS, AND INDIVIDUALS LIVING WITH DISABILITIES/SPECIAL NEEDS

RESIDENTIAL TAX ABATEMENT REVIEW

Notes from this meeting are saved here: <http://bit.ly/PTWGAprNotes>

FIRST SURVEY

The Property Tax Working Group gathered feedback from community members through an online survey that was open from March - May 2019.

Complete survey responses, along with “snapshots” like the one to the right can be found here:

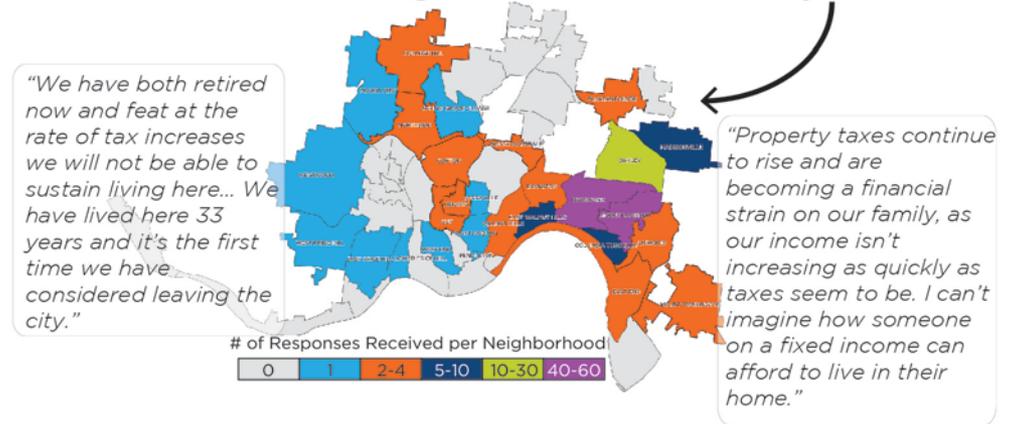
<http://bit.ly/PropertyTaxProjectSurveys>

PROPERTY TAX WORKING GROUP SURVEY RESPONSE SNAPSHOT

As of May 30, 2019

One of the ways the Property Tax Working Group is gathering feedback from members is through an online survey. The survey opened on March 14, 2019 and closed on May 30, 2019.

In **78 days**, the working group received **212 responses** from community members in **26 Cincinnati neighborhoods** and **13 municipalities**.



EMERGING THEMES WHAT IS YOUR EXPERIENCE WITH THIS ISSUE?

Concern about effects of tax abatements

Rising property taxes are affecting ability to stay in neighborhood

EMERGING THEMES WHAT IDEAS DO YOU HAVE TO ADDRESS THIS ISSUE?

Review tax abatement policy (39 respondents)

General comments on lowering taxes (30 respondents)

Adjust property taxes for legacy residents/senior citizens (41 respondents)

No abatements for new construction

Tax break for long-term residents (10+ years - freeze taxes at 10-year rate)

Extend cap for Homestead Exemption

Limit abatements to remodeling and reuse

Property taxes as a % of net income

Freeze property taxes at year of retirement

Stay up-to-date on the Property Tax Working Group by visiting cincinnati-oh.gov/propertytaxproject

SMALL GROUP WORK

GROUP 1

PROPERTY TAXES AND
SENIORS, LEGACY
RESIDENTS, AND
INDIVIDUALS LIVING WITH
DISABILITIES/SPECIAL
NEEDS

The Property Tax Working Group split into small groups based on the two emerging themes. Each small group was asked to discuss: **problems, root causes, potential solutions, and information needed.**

GROUP 2

RESIDENTIAL TAX
ABATEMENT REVIEW

Both groups identified a need for more information and data.

Notes from this meeting are saved here:
<http://bit.ly/PTWGMayNotes>

PROPERTY TAXES + CINCINNATI PUBLIC SCHOOLS

The Property Tax Working Group heard from Jennifer M. Wagner, Cincinnati Public Schools Treasurer and Chief Financial officer. Her presentation covered:

CPS revenue sources

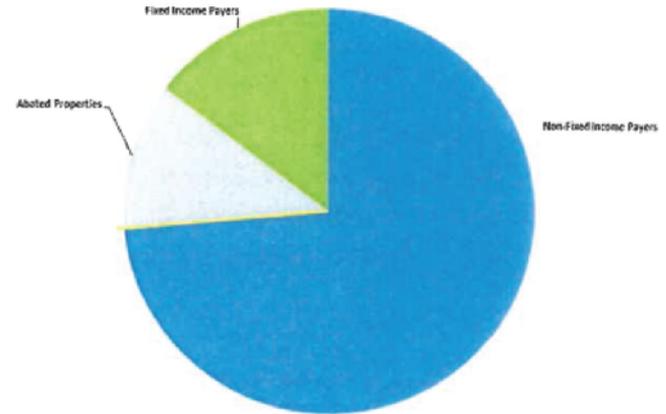
CPS general operating fund revenue sources

Fixed sum vs. fixed rate levies

Hypothesis on the impact of freezing fixed income property taxes

The presentation and notes from this meeting are saved here:
<http://bit.ly/PTWGJuneNotes>

Illustration for Fixed Sum Levies
(numbers are not real)



RELATED RESOURCES

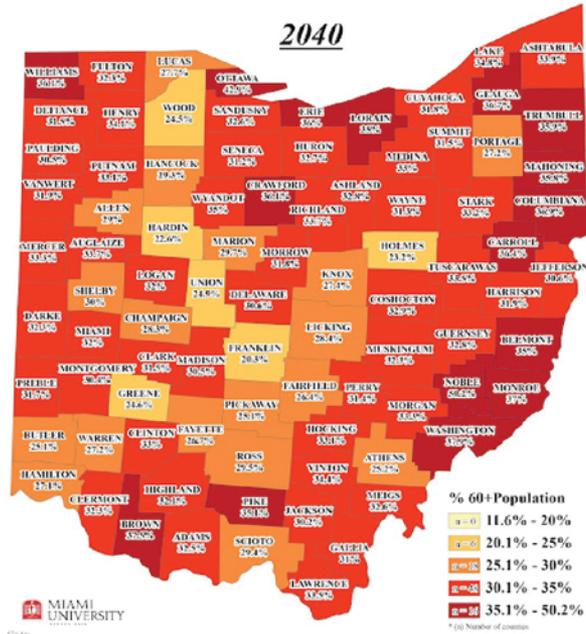
Saved here: <http://bit.ly/PTWGResources>

Hamilton County Auditor Website

Hamilton County Treasurer Website

OHIO AGING DEMOGRAPHICS

SCRIPPS Ohio's 60+ Projected Population by County



Dr. Bob Applebaum, Director of the Ohio Long-Term Care Research Project and Professor, Department of Sociology and Gerontology, Miami University presented on Ohio Aging Demographics and implications for housing, services, and taxes.

Notes from this meeting are saved here: <http://bit.ly/PTWGJulyNotes>

RELATED RESOURCES

Saved under "Seniors and Property Tax" here: <http://bit.ly/PTWGResources>

AARP Long-Term Services & Supports State Scorecard

Ohio's Homestead Exemption FAQs

ACS 2017 Demographic Data for Older Adults (provided by Miami University's Scripps Gerontology Center)

Ohio Aging Demographics (Dr. Applebaum, Scripps Center for Gerontology at Miami University)

Cincinnati Neighborhood Senior Population Data - 2010 Census

Property Tax Exemptions for Seniors

Cincinnati Neighborhood Senior Population Data - 2013 - 2017 ACS

Pros and Cons of State Tax Breaks for Senior Citizens

Minnesota's Senior Citizens Property Tax Deferral

Scripps Center for Gerontology Research

State Tax Preferences for Elderly Taxpayers

SECOND SURVEY

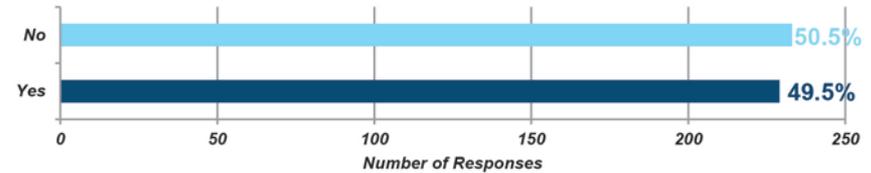
The Property Tax Working Group gathered feedback from community members through a second online survey that was open from late July - early September 2019. Over 450 responses were received.

Complete survey responses can be found here:

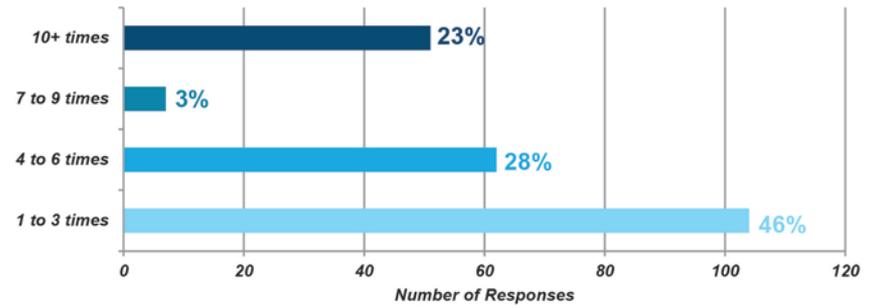
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Examples of survey questions and responses

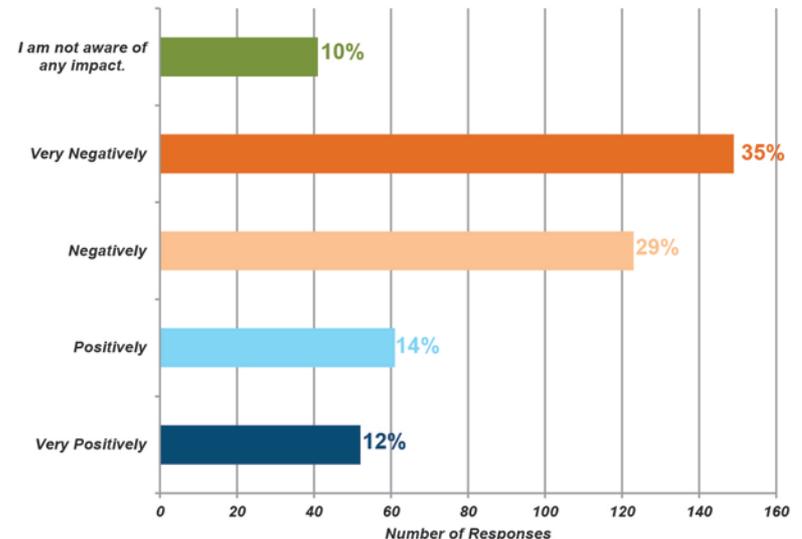
Have you or someone you know had an experience being approached by a developer/investor wanting to purchase your home?



If so, how many times have you or someone you know been approached?

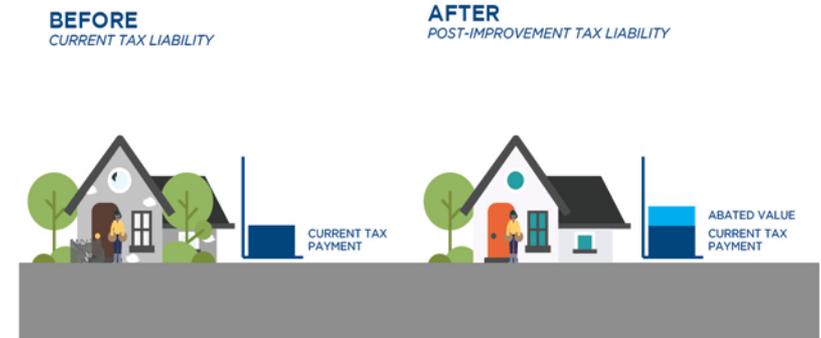


How do you think tax abatements have affected your neighborhood?



RESIDENTIAL TAX ABATEMENTS PART 1: RESIDENTIAL CRA 101

Director Denning, Dept. of Community and Economic Development, provided a brief overview of commercial Community Reinvestment Area policy followed by a more in-depth look at residential CRA policy.



Notes from this meeting are saved here:
<http://bit.ly/PTWGAugNotes>

RELATED RESOURCES

Saved under "Tax Abatements" here: <http://bit.ly/PTWGResources>

Cincy Insights Residential Tax Abatements

Cincy Insights Residential Tax Abatement One-Pager

City of Cincinnati Department of Community and Economic Development CRA Presentation

CRA Reauthorization - 2017 Emergency Ordinance

CRA Reauthorization - Budget and Finance Committee Meeting Video

Economic and Fiscal Impacts of Property Tax Abatement in a Large County

Hamilton County Auditor Data - Exempt, TIF, and Abated P Properties - Raw

Hamilton County Auditor Data - Exempt, TIF, and Abated Properties - City Single Family Residential

Tax Abatement Law FAQs

RESIDENTIAL TAX ABATEMENTS PART 2: COMMUNITY PERSPECTIVES PANEL

Panelists shared their thoughts and experiences with residential tax abatements for community development.

Panelists included:

S. Barbara Busch, WIN

Mike Cappel, CHURC

Deb Robb, The Port

Dan Schimberg, Uptown Rental

Robie Suggs, 1st Fin. Bank

RELATED RESOURCES

Saved under “Tax Abatements” here: <http://bit.ly/PTWGResources>

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Tax Abatement Law FAQs



PROPERTY TAX WORKING GROUP PUBLIC MEETING

SEPTEMBER 24, 2019

MEETING AGENDA

- Working Group timeline and process
- Public Comment
- Opportunities for Further Engagement

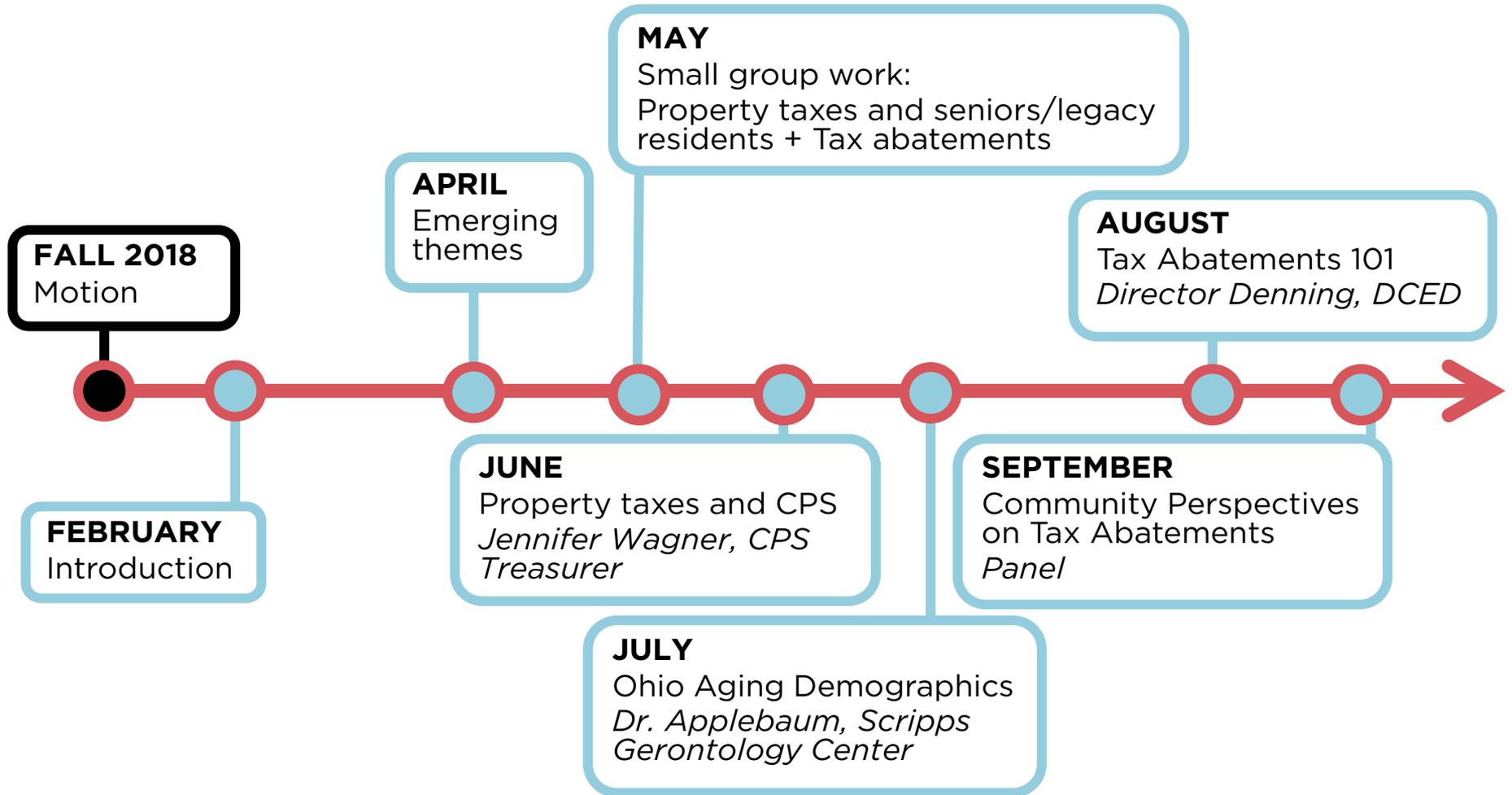
WORKING GROUP TIMELINE



FALL 2018
Motion

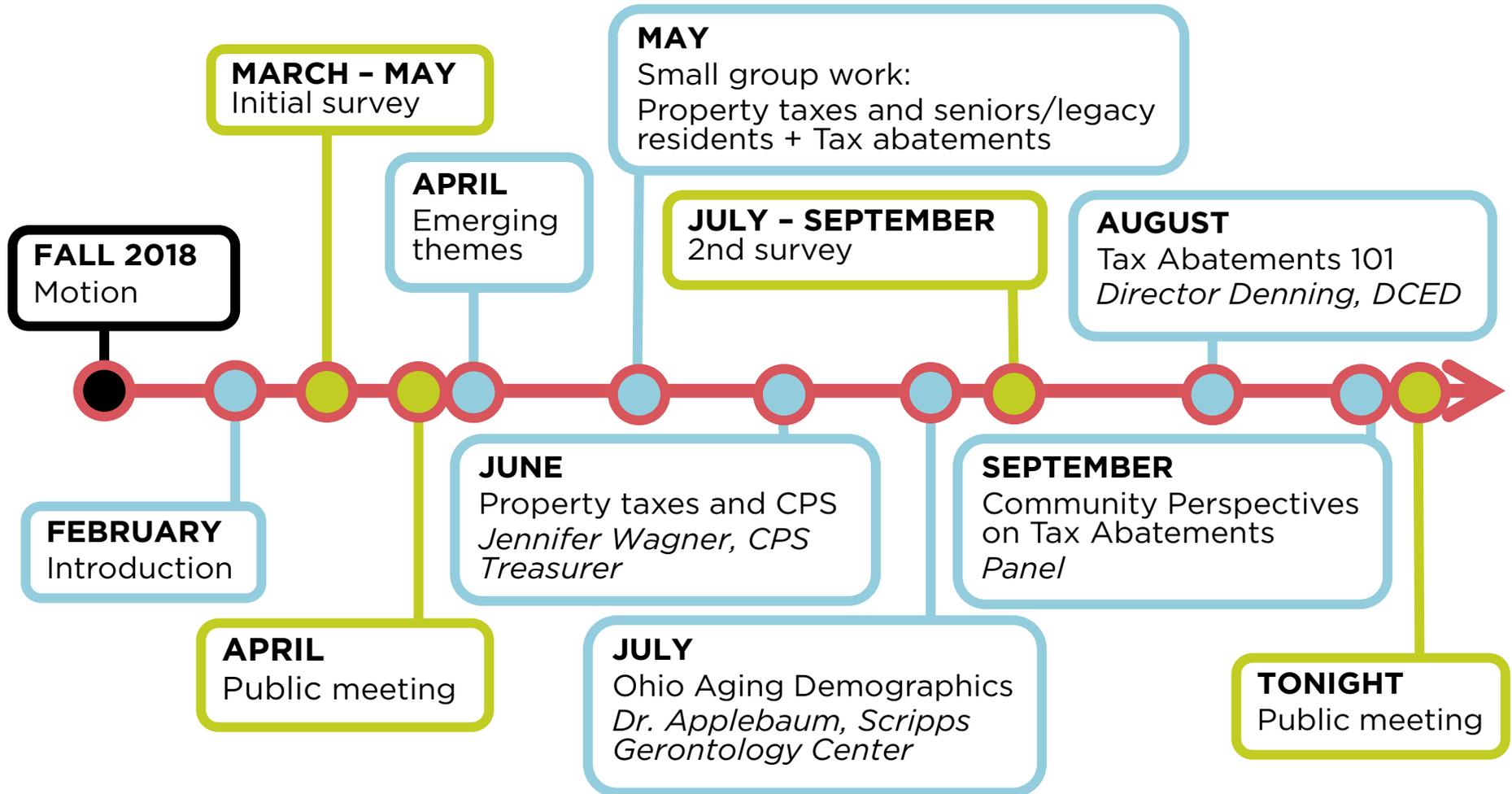
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WORKING GROUP TIMELINE



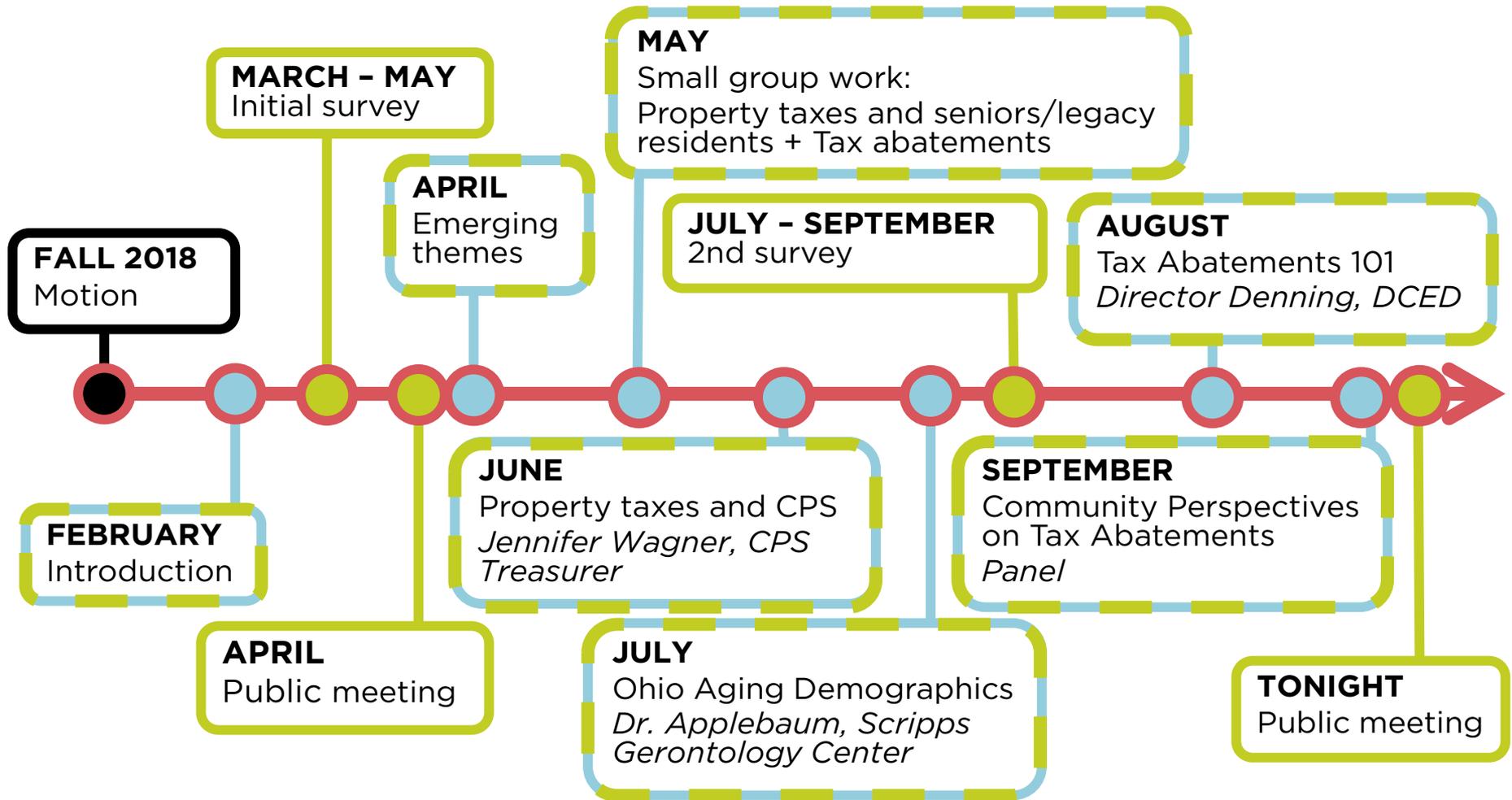
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WORKING GROUP TIMELINE



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WORKING GROUP TIMELINE

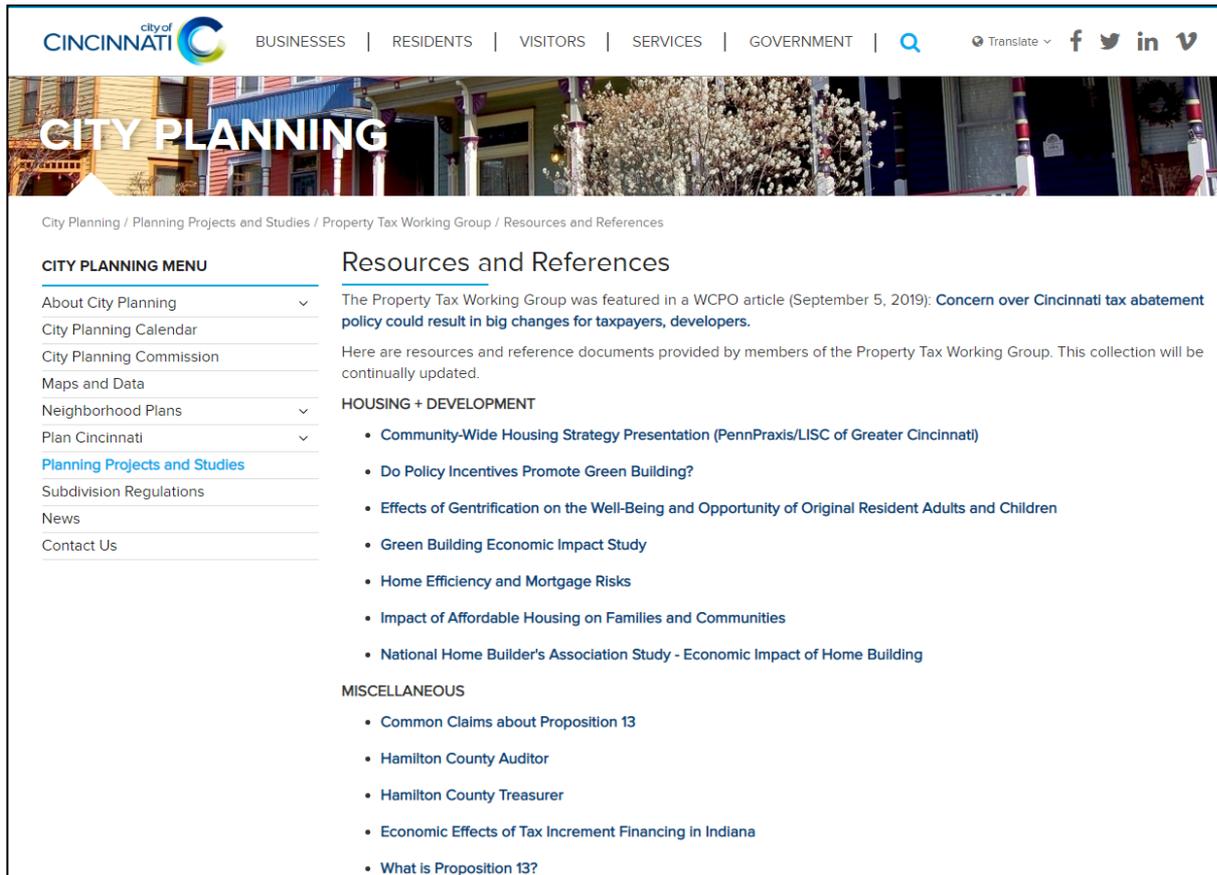


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RESOURCES + REFERENCES

cincinnati-oh.gov/propertytaxproject



The screenshot shows the City of Cincinnati website's navigation bar with links for BUSINESSES, RESIDENTS, VISITORS, SERVICES, and GOVERNMENT. Below the navigation is a banner for 'CITY PLANNING' with a background image of a residential street. The main content area is titled 'Resources and References' and includes a 'CITY PLANNING MENU' on the left with items like 'About City Planning', 'City Planning Calendar', and 'Planning Projects and Studies'. The main text describes the Property Tax Working Group's resources and lists several reports under 'HOUSING + DEVELOPMENT' and 'MISCELLANEOUS' categories.

City Planning / Planning Projects and Studies / Property Tax Working Group / Resources and References

CITY PLANNING MENU

- About City Planning
- City Planning Calendar
- City Planning Commission
- Maps and Data
- Neighborhood Plans
- Plan Cincinnati
- [Planning Projects and Studies](#)
- Subdivision Regulations
- News
- Contact Us

Resources and References

The Property Tax Working Group was featured in a WCPO article (September 5, 2019): [Concern over Cincinnati tax abatement policy could result in big changes for taxpayers, developers.](#)

Here are resources and reference documents provided by members of the Property Tax Working Group. This collection will be continually updated.

HOUSING + DEVELOPMENT

- Community-Wide Housing Strategy Presentation (PennPraxis/LISC of Greater Cincinnati)
- Do Policy Incentives Promote Green Building?
- Effects of Gentrification on the Well-Being and Opportunity of Original Resident Adults and Children
- Green Building Economic Impact Study
- Home Efficiency and Mortgage Risks
- Impact of Affordable Housing on Families and Communities
- National Home Builder's Association Study - Economic Impact of Home Building

MISCELLANEOUS

- Common Claims about Proposition 13
- Hamilton County Auditor
- Hamilton County Treasurer
- Economic Effects of Tax Increment Financing in Indiana
- What is Proposition 13?

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PUBLIC COMMENT

Please fill out a speaker card.

OPPORTUNITIES FOR FURTHER ENGAGEMENT

- **Tonight:** Sign-up for our email list
- **October 17th:** Next working group meeting
805 Central Avenue
- **Ongoing:** Visit webpage to submit questions, experiences, and ideas



cincinnati-oh.gov/propertytaxproject

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