

**CITY OF LEBANON
COMMUNITY REINVESTMENT AREA
Program**

What is a Community Reinvestment Area?

- A Community Reinvestment Area (CRA) provides tax abatement to promote new construction or rehabilitation of residential, commercial or industrial structures. The objective of the City of Lebanon’s CRA Program is to promote investment to properties in communities that have experienced decline resulting from disinvestment.
- In order to assist and encourage property owners undertaking improvement projects within designated areas of Lebanon, the City will grant tax abatement on the increase in property valuation resulting from the improvements.
- Approved projects receive tax abatement on the increase in their property’s tax valuation for a specified time period. The tax abatement period begins the calendar year after:
 1. certification is forwarded to the County Auditor’s Office, and
 2. a change in the property’s tax valuation has occurred due to the new improvements.

What must the improvements cost to be eligible?

Type of Structure	Minimum Cost of Improvements	Period of Abatement
Existing Residential Dwellings	\$5,000.00	3 years
Existing Commercial Structures	\$10,000.00	12 years
Existing Industrial Structures	\$25,000.00	12 years
New Commercial Structures	\$10,000.00	7 years
New Industrial Structures	\$25,000.00	7 years
New Industrial Structures (Kingsview IP)	\$100,000.00	15 years

Residential projects shall receive abatement for 100% of the value of the new improvements as certified for eligibility by the housing officer. Commercial/industrial projects are also eligible for 100% abatement.

Major improvements or a combination of minor improvements and general maintenance items may increase the taxable value of the property and result in CRA eligibility. Below are examples of major improvements that may qualify for tax abatement:

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- build a new porch
 - remodel an attic into living area
 - new additions to existing structure
 - install sun room
 - new construction
 - structural improvements to existing interior/exterior
 - several minor maintenance items in conjunction with each other (complete rehabilitation)
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What improvements are not likely to increase real estate taxes?

Minor improvements and maintenance items required to preserve a structure do not generally increase the taxable value of a property. Below are examples of work that individually will not increase a property's tax valuation. However, a combination of several items listed below may increase a property's tax valuation and result in CRA eligibility.

Exterior Work

- Scrape and paint
- Landscaping (lawns, shrubs, plants)
- Repair or replace porches and steps
- Repair siding
- Add or replace gutters or downspouts
- Install storm doors/ replacement windows
- Install outdoor lighting
- Insulate and weatherstrip
- Install a new roof
- Repoint, repair, replace existing masonry
- Install, repair, replace driveway/sidewalk

Interior Work

- Add electrical circuits or outlets
 - Complete rewiring
 - Replace plumbing
 - Install or replace light fixtures
 - Resurface floors
 - Replace furnace
 - Replace hot water heater
 - Paint, wallpaper or other redecorating
 - Closets, built-in bookcases or cabinets
 - Remodel kitchen or bathroom
 - Replace or refinish woodwork
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Where can applications be obtained?

Applications for the CRA Program may be obtained from the Office Economic Development, at 50 S. Broadway, Lebanon, Ohio 45036. Applications are to be submitted to the Office of Economic Development subsequent to the completion of construction.

What is the CRA application process?

- Upon completion of the real property improvements, the property owner must make application to the Housing Officer for project eligibility determination.
- Upon verification of the costs of the improvements and the elements of the CRA application have been met, appropriate documentation will be forwarded to the Warren County Auditor's office for processing the tax abatement.
- The Housing Officer is required to notify all Boards of Education affected by an exemption at least 14 days prior to certifying the property as exempt to the County Auditor. This is essentially a courtesy notice.
- Annual inspections of properties receiving CRA tax abatement are conducted by the Housing Officer and reported to the CRA Housing Council of the Lebanon. The Housing Officer may revoke the tax abatement if the property has not been well maintained. A property owner may appeal any decision of the CRA Housing Officer to the CRA Housing Council.

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