



Application for Residential Tax Abatement
City of Washington Court House, Community Reinvestment Area (CRA)
Renovation and New Construction

*Instructions: Please complete the information on pages 1-2 of this document and submit to the City of Washington Court House Building Department along with required supporting documentation and a **\$200.00 application fee**. Please read and retain the information on pages 3-4 for your records. Please make and retain a copy of this application and all supporting documents prior to submitting these materials.*

Application Date: _____

Address of subject property: _____ Zip: 43160

Fayette County Auditor Parcel #: _____)

Year Residence Built: _____

Name of Property Owner Applying for Abatement: _____

Address of Property Owner: _____

Phone Number: _____

Email Address: _____

Building Permit #:

Building Permit Date:

Construction Type:

- Renovation of existing dwelling
- Consolidation of units (within structure)
- New Construction (check "lot type" below)

New Construction Lot Type:

- Green Field (no previous structures)
- In-fill (previous structure on lot)

Number of Units (prior to renovation)

- 0 (new construction)
- 1-2 units
- 2 or more units (no more than 6 units allowed)

Historical Property Qualification

- National Registry of Historic Places
 - Historical or Architectural Significance*
- *Must be certified via resolution by City Council

Project Completion Date: _____
(Date on Certificate of Occupancy or last inspection)

Property Tax Abatement Information

Please read the information on pages 3 and 4 carefully and retain for your records:

The City of Washington Court House Community Reinvestment Area (CRA) Residential Tax Abatement Program stimulates revitalization, retains residents, and attracts new homeowners. The program provides a benefit for residents who improve their homes and encourages home shoppers to buy in the City of Washington Court House.

Any homeowner in the City may be eligible for property tax abatement if they have renovated their home or purchased a newly constructed home. To qualify, the home must be, following improvements, a one-unit residential structure. The period for tax abatement begins during the tax period when the improvements are added to the building valuation (typically the following year), although it is not applied to the property until the application date. The abatement is 100% of the property's *increased taxable value*. Taxes on the land itself are not included in the abatement. An application is only accepted AFTER the improvements have been made.

It should be noted that *some types of remodeling do not increase taxable value and the increase in taxable value may be less than the cost of improvements*. Improvements to the house itself, garage, in-ground pool, decks and patios may qualify for the abatement. Roofing, vinyl siding, windows, gutters and painting may improve the condition of the house but may not increase the taxable value of the property. Landscaping, retaining walls, driveways and the like do not qualify for the abatement.

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 County 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 eight weeks. If you have not heard from the City within eight weeks of having submitted your application, it is your responsibility to follow up and check the status of your application. The application will be credited from the date the City receives the application. After the Auditor receives your application, and the abatement is applied, further follow-up is with WKH)DHWWH&QW\$&LWRUV2IILFH.

Improvements made to the property resulting in an increased property valuation qualify for tax abatement. The Fayette County Auditor's Office determines the abatement amount based on the type of the improvements as well as when the abatement period begins. *The abatement amount is based on the Auditor's appraisal of the improvement, not the amount spent*. A letter will be received from the Auditor's Office after the Auditor's appraisal has been completed. PLEASE BE AWARE THAT THE VALUATION DETERMINATION COULD TAKE FROM SEVERAL MONTHS UP TO TWO YEARS as taxes are one year in arrears and the Auditor will hold the application until the affected tax period.

Longer abatement terms and/or higher maximum abatements may be available for properties that meet Historic Qualifications.

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.

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. If a residential dwelling was purchased after a renovation was performed and there is no permit history to document the renovation, at minimum, a Certificate of Inspection will be required. An individual Certificate of Occupancy is required for any unit conversion.

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 Building Department. If building code violations are observed, the application will be denied until the deficiencies are addressed. *Properties with current abatements will have their tax abatement revoked if violations are placed against the property and the violations are not resolved.* Properties with current abatements that are delinquent on taxes may also have the abatement revoked.
10. Any person denied tax abatement 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 a Housing Officer. Appeals from a decision of the Housing Council may be taken to the Court of Common Pleas.
11. **A \$200.00 application fee must be submitted for each application. An application will not be processed until proper application fee is received. Because the application fee offsets the administrative costs associated with processing applications, the application fee will not be returned if the application is denied.**
12. Abatements are transferrable with sale of the property to a new occupying owner.
13. Residential properties being leased or rented are NOT eligible for exemptions. Properties being rented or leased will lose current and any remaining abatement years.
14. City of Washington Council may rescind the ordinance granting tax abatements at their discretion.
15. For more information on how the tax abatement is applied to newly constructed and renovated homes please consult the following table:

Type	Abatement: Years/%	Notes
New Construction	5/100%	Greenfield lots/no previous house.
New Construction	15/100%	Infill construction/former structure on lot.
Renovation or Conversion	10/100%	Min. \$2,500 of improvement costs. (No more than 2 units prior to conversion).
Conversion	12/100%	Min. \$5,000 of improvement costs. (No more than 6 units prior to conversion).
Historic Renovation	20-22/100%	Min. \$2,500-5000. (Exemption on increased valuation resulting from improvements).