

**CITY OF LEBANON**  
**COMMUNITY REINVESTMENT AREA (CRA) 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 in properties 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 offers tax abatements on the increase in property valuation resulting from qualifying improvements.
- A CRA is an area within the City of Lebanon in which a property owner can qualify for real property tax abatement on the increased property valuation that results from improvements to the property in the form of new construction or remodeling of existing structures.
- Approved projects receive tax abatements for a specified period. The tax abatement period begins the calendar year after the following:
  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 is the minimum cost of eligible improvements?**

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 (CRA No. 7)	\$500,000.00	15 years

*Projects shall receive abatement for 100% of the value of the new improvements as certified for eligibility by the Lebanon Housing Officer.*

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:

- build a new porch
- remodel an attic into living area
- new additions to existing structure
- new construction
- interior/exterior structural improvements
- several minor maintenance items in conjunction with each other (complete rehabilitation)

**What type of 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 weather-strip
- Install a new roof
- Re-point, 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 an application be obtained?**

Applications for the CRA Program may be obtained from the Office of Economic Development, at 50 S. Broadway, Lebanon, Ohio 45036. Applications are submitted to the Office of Economic Development following the completion of construction. Applicants are encouraged to meet with the Housing Officer to discuss the scope of their project prior to beginning construction.

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### **CRA application process**

- Upon completion of the real property improvements, the property owner must make application to the City of Lebanon for project eligibility determination.
  - Upon receipt of a completed CRA application and verification of the costs of the improvements, the necessary documentation will be forwarded to the Warren County Auditor's office for processing of the tax abatement. The tax abatement is granted for the value of the new construction or remodeling as appraised by the Warren County Auditor's Office.
  - As a courtesy, the City of Lebanon 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.
  - Annual inspections of properties receiving CRA tax abatement are conducted by the Housing Officer and reported to the CRA Housing Council. The Housing Officer may revoke the tax abatement if the property is in violation of City regulations. A property owner may appeal any decision of the CRA Housing Officer to the CRA Housing Council.
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### **Office of Economic Development**

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