

## CITY OF STEUBENVILLE

### PROPERTY IMPROVEMENT TAX ABATEMENT PROGRAM

The City of Steubenville has adopted a law, which provides a valuable incentive for property owners in target areas of the City. Acting under the Community Reinvestment Area Tax Exemption Law of the State of Ohio, Steubenville City Council has passed a law empowering real estate tax exemptions for property improvements.

Property owners within a designated “community reinvestment area” may be granted real property **tax abatement on any increase in property valuation** which results from new construction or remodeling of existing structures. This includes residential, commercial or industrial facilities.

#### **COMMUNITY REINVESTMENT TARGET AREA**

The City of Steubenville currently has one target area designated. Property owners within the target area are eligible to apply for tax abatements for real property improvements or new construction.

Community Reinvestment Area (CRA) Number 1 is described and illustrated by a map as follows:

Beginning at a point where the City’s southernmost corporation limit meets the Ohio River; thence generally in a westerly direction to a point where the corporation limit extends across Sinclair Avenue; thence generally in a northerly direction along the eastern boundary of property owned by the Diocese of Steubenville to a point where such property boundary meets the boundary of property owned by Union Cemetery; thence generally in a northerly direction along the eastern boundary of property owned by Union Cemetery to Sunset Boulevard; thence from Sunset Boulevard in a generally northerly direction along the Brady Avenue Exit Ramp to Brady Avenue; thence north along the east side of Brady Avenue to Belleview Park and Paddy Mud Road; thence generally in a northerly direction along Paddy Mud Road to Walden Avenue; thence north along Walden Avenue to the City is northernmost corporation limit; thence in a generally easterly direction along the City’s northernmost corporation limit to a point where the City’s northernmost corporation limit meets the Ohio River; thence south along the Ohio River and the City’s eastern corporation boundary to a point where the City’s southernmost corporation limit meets the Ohio River, the place of beginning.



**PERIOD OF ABATEMENT**

Periods of tax abatement are based on structure type and improvement investment. The threshold requirements and abatement periods are shown in the table below.

TYPE OF STRUCTURE	MINIMUM REMODELING	PERIOD OF TAX ABATEMENT
Existing 1 and 2 Family Dwellings	\$2,500.00	Ten (10) Years
Existing Dwellings of more than two units and existing Commercial and Industrial Structures	\$5,000.00	Twelve (12) Years
New Dwellings, Commercial or Industrial Structures	Not Applicable	Fifteen (15) Years

All structures for which an abatement is certified are subject to annual inspection. This inspection is to assure that the property for which the abatement has been granted is being maintained. An abatement can be rescinded if the property on which it was granted is not maintained.

**PROGRAM APPLICATION**

In order to apply for a CRA abatement, the property owner should contact the Steubenville Planning and Zoning Commission Offices located in the City Hall Building, 115 South Third Street, Suite 108, Steubenville, Ohio 43952. An application form will be provided to qualifying property owners.

Applicants will be asked to provide documentation of improvement costs with the completed application. A mutually agreeable date for inspection of the property for which an abatement is requested will be set. Upon satisfactory completion of inspection, the abatement application will be certified to the County Auditor (the exemption shall first apply in the year following the calendar year the certification is made to the County Auditor).

**COMBINATION WITH OTHER PROGRAMS**

The CRA tax abatement can be used in combination with other programs or separately. When used in combination with other federal, state and local programs, the CRA abatement provides an additional incentive to development and redevelopment. CRA tax abatements are an important incentive for historic preservation of structures. Historic preservation of structures also qualifies for tax credits under the 1986 Tax Reform Act. Property owners interested in CRA Tax Abatements should coordinate their proposed work with the Ohio Historic Preservation Office (OHPO) to make certain that the work qualifies. Further information concerning coordination with the OHPO is available from the Planning Commission Office.