

**TITLE FOUR TAXATION**

***CHAPTER 890. TAX ABATEMENT PROGRAM***

**Sec. 890.01. Establishment of Community Reinvestment Area No. 1.**

- (a) For purposes of fulfilling the requirements set forth under ORC 3735.65 through 3735.70, Community Reinvestment Area No. 1 is hereby established. The construction of new structures and the remodeling of existing structures within the established Community Reinvestment Area (CRA) is hereby declared to be a public purpose for which exemptions from real property taxation may be granted in accordance with the provisions of this Chapter.**
- (b) This CRA Program is intended to promote and expand conforming uses within the designated boundaries of the CRA.**
- (c) Only new structures or remodeling classified as to use as residential, commercial, or industrial, or some combination thereof, and otherwise satisfying the requirement of ORC 3537.67, within the designated boundaries of the CRA are eligible for exemptions under the Tax Abatement Program (TAP). The classification of the structures or remodeling eligible for exemption under the CRA Program shall always be consistent with zoning restrictions applicable to the area.**
- (d) Whether a structure or remodeling composed of multiple units is classified as residential, commercial, or industrial shall be determined by the Greene County Auditor's tax classification.**

(Res. 82-W, passed 7-26-82)

**Sec. 890.02. Boundaries of Community Reinvestment Area No. 1.**

The boundaries of Community Reinvestment Area No. 1 are as follows:

Starting at a point at the intersection of the centerline of Little Sugarcreek **Road** and the centerline of West Franklin Street and heading in a generally southerly direction ~~along the centerline of Little Sugarcreek to the centerline of South Street~~ **to the southern corporate limit, including lots with frontage on West South Street;**

~~Thence along the centerline of South Street to the existing eastern~~ **southern** corporate limits **to the eastern corporate limits;**

~~Thence along the eastern corporate limits to East Franklin Street~~ **Washington Mill Road until before Hess Road, not including any lots fronting on Hess Road;**

Thence west **towards North East Street, stopping at the intersection of the centerline of North East Street and the northern boundary of East Walnut Street** ~~along East Franklin Street, including lots fronting on both sides of East Franklin Street, to a point at the centerline of East Street;~~

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Thence west along East Walnut Street, including lots with a southern boundary within 100 feet of the centerline of East Walnut Street to North Main Street the centerline of East Street to Walnut Street;

~~Thence west along Walnut Street, including lots fronting on both sides of Walnut Street, to Main Street;~~

Thence north along North Main Street, including lots fronting on both sides of North Main Street, to the centerline of North Main Street and the southern boundary of Pavilion Lane to High Street;

Thence west along High Street, including lots fronting on both sides of High Street and lots with a southern boundary within 150 feet of the centerline of High Street, to a point at the centerline of North West Street;

Thence along the centerline of North West Street, including lots on both sides of North West Street to the centerline of Bellbrook Plaza, including lots with frontage on Bellbrook Plaza West Franklin Street;

Thence south to the centerline of West Franklin Street;

Thence along the centerline of West Franklin Street to the point of beginning, and including those lots which front on the north side of West Franklin Street and which have an eastern boundary within 650 feet from the centerline of North West Street.

(Res. 82-W, passed 7-26-82)

**Sec. 890.03. ~~Periods of tax exemptions for improvements~~ Tax exemptions in the Community Reinvestment Area No. 1.**

**(a)** Within Community Reinvestment Area No. 1, tax exemptions for improvements to real property as described in ORC 3735.67 will be granted ~~for the following periods~~ through the following processes:

**(1) Process for Residential Structures: The owner of any real property within the CRA may file an application for an exemption from real property taxation for a new structure or remodeling with the Housing Officer. The Housing Officer shall verify the construction of the new structure or the cost of remodeling and the facts asserted in the application. The Housing Officer shall determine whether the construction or the cost of the remodeling meets the requirements for an exemption under ORC 3735.67(D). If the construction or remodeling meets the requirements for exemption, after complying with the notice requirements of Section 890.08, the Housing Officer shall grant an exemption for the following exemption period:**

**(A)** Ten years for the remodeling of every dwelling containing not more than two family units, the cost of which remodeling is at least two thousand five hundred dollars (\$2,500.00), as described in ORC 3735.67(A); and

**(B) X years for the new construction of residential structures, as described in [ORC 3735.67(D)(3)]; and**

**(C) Twelve years for the remodeling of every dwelling containing more than two units, and commercial or industrial properties, the cost of which remodeling is at least five thousand dollars (\$5,000.00), as described in ORC 3735.67(B).**

**(2) Process for New Commercial and Industrial Structures: The owner of any real property within the CRA may file an application for an exemption from real property taxation for a new structure with the Housing Officer. The Housing Officer shall verify the construction of the new structure and the facts asserted in the application, and shall negotiate an agreement with the property owner or developer. Then, after all notification requirements have been met, the Housing Officer shall forward their verification, along with the property owner's application and agreement to City Council. If City Council determines that the construction meets the requirements for an exemption under ORC 3735.67(D), after complying with the notice requirements of Section 890.08, the City Council, by resolution, shall grant an exemption for the following exemption period:**

**(A) Up to fifteen years for the new construction of commercial and industrial structures, as described in [ORC 3735.67(D)(3)].**

**(b) Certification to the County Auditor: Upon the grant of an exemption by the Housing Officer, as applicable, or City Council, as applicable, the Housing Officer shall forward the application to the Greene County Auditor with a certification as the division of ORC 3735.67 under which the exemption is granted and the period of the exemption.**

**(c) Exemption: The CRA tax exemption shall first apply in the year following the calendar year in which the certification to the Greene County Auditor is made.**

**(1) If the exemption is for a remodeling, which qualifies for an exemption under Section ORC 3735.67(D)(1) and (D)(2), the dollar amount by which the remodeling increased the market assessed value of the structure shall be exempt from real property taxation during the exemption period.**

**(2) If the exemption is for new construction, which qualifies for an exemption under Section ORC 3735.67(D)(3), the structure shall not be considered an improvement on the land on which it is located for the purpose of real property taxation during the exemption period.**

(Res. 82-W, passed 7-26-82)

**Sec. 890.04. Designation of a Housing Officer.**

To administer and implement this chapter, the City Manager is designated as the Housing Officer, as described in ORC 3735.65 and 3735.66. **The City Manager is hereby authorized to, by administrative directive, designate City staff member(s) to serve as the Housing Officer in his or her stead.**

(Res. 82-W, passed 7-26-82)

**Sec. 890.05. Copy of Chapter to be sent to County Auditor.**

A copy of this chapter shall be forwarded to the County Auditor by the Clerk of Council for information and reference.

(Res. 82-W, passed 7-26-82)

**Sec. 890.06. Re-evaluation of designation of Community Reinvestment Area No. 1.**

Council reserves the right to re-evaluate the designation of Community Reinvestment Area No. 1 after seven years from the date of the adoption of this chapter (Resolution 82-W, passed July 26, 1982), at which time Council may direct the Housing Officer not to accept any new applications for exemption, as described in ORC 3735.67.

(Res. 82-W, passed 7-26-82)

**Sec. 890.07. Finding of fact.**

Council finds that the area included within the description of Community Reinvestment Area No. 1 is one in which housing facilities or structures of historical significance are located and also one in which new housing construction and repair of existing facilities or structures have been discouraged.

(Res. 82-W, passed 7-26-82)

**Sec. 890.08. Notice requirements.**

**Before certifying an exemption in CRA No. 1 to the Greene County Auditor, the Housing Officer shall notify the Board of Education of each school district in which the proposed tax-exempted property is located. The notice shall include a copy of the exemption application. The notice shall be issued at least fourteen (14) days prior to the City Council taking formal action on the exemption application or before the Housing Officer certifies the exemption to the County Auditor, as applicable. If the Board of Education comments on the exemption, the City Council or the Housing Officer, as applicable, shall consider the comments.**

**Sec. 890.09. Remodeling of structures or new construction within the Old Village District.**

**In cases involving a structure or parcels located within the Old Village District, the designated Housing Officer shall not determine whether the remodeling or new**

**construction meets the requirements for a tax exemption under this Chapter unless the appropriateness of the remodeling or new construction has been certified, in writing, by the Old Village Review Board to certify the appropriateness of the remodeling or new construction pursuant to Article 14 of the Bellbrook Zoning Code.**

**Sec. 890.10. Annual inspections.**

**The Housing Officer shall make annual inspections of the properties for which a CRA exemption has been granted. If the Housing Officer finds that the property has not been properly maintained or repaired due to the neglect of the owner, the Housing Officer may revoke the exemption at any time after the first year of the exemption. The Housing Officer shall notify the Greene County Auditor and the owner of the property that the tax exemption no longer applies. If the Housing Officer revokes a tax exemption, he or she shall send a report of the revocation to the City Council, containing a statement of his or her findings as to the maintenance and repair of the property and the reason for revoking the exemption.**