



202000951

Christopher E. C. Smitherman
Cincinnati Vice Mayor

July 28, 2020

MOTION

The Property Tax Working Group (PTWG) was created by motion on September 5, 2018 to study trends related to property taxes. Especially important were, rising property taxes in areas experiencing significant levels of development, helping senior citizens remain in their homes and communities, and reporting on best practices of other cities and states. (Please see the attach motion and vote by Cincinnati City Council).

The Property Tax Working Group had its final meeting on Thursday, July 23, 2020. This group was Chaired by Carol Gibbs, President/CEO Mt. Auburn Community Development Corporation (MACDC) and Vice Mayor Christopher Smitherman. The idea for the PTWG was the brainchild of Mrs. Carol Gibbs.

Property Tax Policy Recommendations for Seniors/People Living with Disabilities/Special Needs

Structure of Recommendations

- Section I Tax Relief – Discount and Deferral**
Qualifications | Discount | Deferral | Considerations
- Section II Tax Fairness**
- Section III Other Measures**

Section I: Tax Relief – Discount and Deferral Recommendations

Qualifications

- a. Own and Occupy Property
- b. 65+
- c. Owner or dependent (resident) certified by a licensed physician or psychologist, or a state or federal agency as permanently disabled as of January 1 of the year for which applying
- d. Surviving spouse of a person who was receiving the previous homestead exemption at the time of death
- e. Low-income surviving house member - qualification requirement being that the house member must have designated that property as primary residence for at

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least 10 years (or 10 year equivalent if a re-entering citizen – calculated by adding primary residence with time incarcerated totaling the previous 10 years).

Note: % of discount reassessed after senior/person with a disability no longer identifies property as primary residence

Discount Recommendations

Based on income, increase in amount of taxes paid is capped.

- a. Applies to home + 1 acre of property
- b. Applies only to the assessed increase in value after purchase date
- c. Cap/ceiling changes based on income (deducting medical expenses) (using HUD guidelines)
- d. The cap/ceiling on taxes paid:
 - i. If income is above 120% AMI - no ceiling/cap
 - ii. Ceiling of 100% rate of increase above original tax bill if income is 80% - 120% AMI
 - iii. Ceiling of 50% rate of increase if low income (50% - 80% AMI)
 - iv. Ceiling of 20% rate of increase if very low income (30% - 50% AMI)
 - v. Ceiling of 5% rate of increase if extremely low income (0-30% AMI)

Deferral Recommendations

- a. This deferral is automatically available to everyone who is eligible for discount (residential properties owned and occupied by owner) and anyone who has been a resident owner of identified property for 10-15 years or more (how many of these properties exist - study this before determining 10 or 15 years)
- b. Applies to portion of property tax increases that were not discounted.
- c. Lasts until
 - i. Death of original recipient, or dependent with a disability
 - ii. When the original recipient, or dependent with a disability moves, or and there isn't a spouse or a surviving income and time qualified householder
 - iii. Property is sold
- d. Due upon deferral's end: All back unpaid deferral plus average (mean) rate of inflation from start of deferral until end of deferral
 - i. Deferral is considered a lien on the property and must be paid in advance of the sale.
 - ii. If deferral amount is more than the sale then the lien remains on the property through continued sales until the deferral is paid.

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Section II: Tax Fairness

Recommendation 1 – If a property receives any of these tax benefits/assistance measures, it is not permitted to be registered on the City's Short-term Rental Registry as anything other than "hosted". [joint recommendation – Residential Tax Abatement Long-Term Recommendation 2]

Section III: Other Measures

Recommendation 1 – Change the Zoning Code to permit accessory dwellings/granny flats with stipulations that:

- a. Either the larger or smaller residence must be occupied as the primary residence by the owner more than 75% of year
- b. Require landlord training on fair housing, sample rental contracts, landlord best practices and more.

Recommendation 2 – Streamline approvals and waive fees for building permits related to accessibility, such as widening doorways and hallways, curb less showers, step-free entries, cabinetry modifications for wheel-in space. Extra sound insulation can be considered as well.

Recommendation 3 – Increase funding, including grants and loans, for programs that assist the elderly and people with disabilities and families with dependents that have a disability in maintaining and modifying their residences for accessibility. A sliding scale for eligibility.

Recommendation 4 – Education and information for homeowners and small contractors

- a. Create an online portal with programs and resources for residents, both homeowners and renters, and contractors [joint recommendation – Resources for Low/Limited Income Residents Recommendation 1]
- b. Use this information to create fliers that can be included in tax bill mailings and set out at the permit offices and other points of contact

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- c. Expand the pool and build the capacity of small contractors. Use the compiled info on all programs and resources to educate them so they can use the info as a marketing tool to find new customers.

Have fliers about these educational/marketing opportunities at stores serving contractors (hardware, plumbing supply, electrical supply, etc.).

Recommendation 5 – Avoid housing harassment by fining entities having more than one unsolicited contact with a property owner.

Find out if it is possible to track on-line property maintenance complaints if a complainant is submitting complaints on multiple properties. If possible, these complainants will receive a warning. If they continue, it should be considered harassment and they would receive a fine.

Recommendation 6 – Provide education to landlords about the importance of allowing tenants who are seniors or persons with a disability to modify properties without requiring these individuals to return the property to its original condition upon move out. Educate landlords on the importance of this.

Recommendation 7 – Make housing a priority by creating a position like the Chief Advocacy Officer role that would lead housing efforts for the City. [joint recommendation – Resources for Low/Limited Income Residents Recommendation 3]

WE MOVE that the above PTWG recommendations be adopted by Cincinnati City Council.



Vice Mayor Christopher Smitherman



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Christopher E. C. Smitherman
Cincinnati Vice Mayor

201801461

September 5, 2018

MOTION

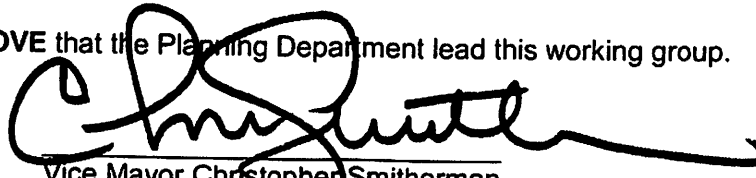
WE MOVE that the lobbyist for the City of Cincinnati provide a procedural framework for City Council and the Property Tax Project working group to amend Ohio state laws governing property taxes to ensure that property owners, specifically legacy residents and senior citizens on fixed incomes, who reside in developing neighborhoods and whose property taxes are increasing as a result have a greater opportunity to remain in their homes.

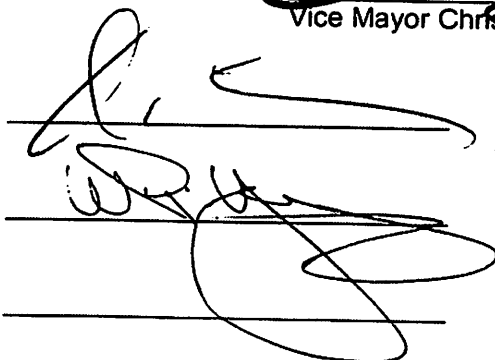
WE FURTHER MOVE that a working group be created to study trends related to property taxes, especially the issue of rising property taxes in areas experiencing significant levels of development; to make recommendations to City Council aimed at helping to keep senior citizens in their homes and communities; and to report on best practices in other cities and states facing similar challenges.

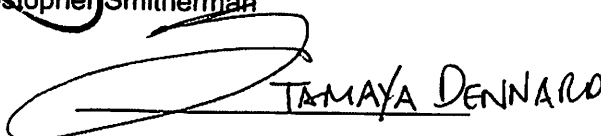
WE FURTHER MOVE that the working group include members from: the African-American Chamber of Commerce; the Board of Realtors; the Cincinnati Neighborhood Business Districts United; the Community Action Agency; the Community Development Corporations Association of Greater Cincinnati; the Council on Aging; the Baptist Ministers Conference; the Hamilton County Auditor/representative; the Homebuilders Association; Invest in Neighborhoods; representatives of Allied Construction Industries; the United Way; the University of Cincinnati's Real Estate Program and the DAAP School of Planning; and the Urban League.

WE FURTHER MOVE that the working group review the City's Tax Abatement Program.

WE FURTHER MOVE that the Planning Department lead this working group.


Vice Mayor Christopher Smitherman




TAMAYA DENNARO

{00267017-1}

COMMITTEES

Chair: Law & Public Safety • Committees: Budget & Finance • Economic Growth & Zoning • Neighborhoods

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MOTION, submitted by Vice Mayor Smitherman and Councilmembers Mann, Dennard and Young WE MOVE that the lobbyist for the City of Cincinnati provide a procedural framework for City Council and the Property Tax Project working group to amend Ohio state laws governing property taxes to ensure that property owners, specifically legacy residents and senior citizens on fixed incomes, who reside in developing neighborhoods and whose property taxes are increasing as a result have a greater opportunity to remain in their homes. WE FURTHER MOVE that a working group be created to study trends related to property taxes, especially the issue of rising property taxes in areas experiencing significant levels of development; to make recommendations to City Council aimed at helping to keep senior citizens in their homes and communities; and to report on best practices in other cities and states facing similar challenges. WE FURTHER MOVE that the working group include members from: the African-American Chamber of Commerce; the Board of Realtors; the Cincinnati Neighborhood Business Districts United; the Community Action Agency; the Community Development Corporations Association of Greater Cincinnati; the Council on Aging; the Baptist Ministers Conference; the Hamilton County Auditor/representative; the Homebuilders Association; Invest in Neighborhoods; representatives of Allied Construction Industries; the United Way; the University of Cincinnati's Real Estate Program and the DAAAP School of Planning; and the Urban League. WE FURTHER MOVE that the working group review the City's Tax Abatement Program. WE FURTHER MOVE that the Planning Department lead this working group.

Final Disposition: ADOPTED**Votes:**

	<u>Final</u>
MR. SMITHERMAN	A
MR. YOUNG	Y
MS. DENNARD	Y
MR. LANDSMAN	Y
MR. MANN	Y
MS. MURRAY	Y
MR. PASTOR	Y
MR. SEELBACH	Y
MR. SITTENFELD	Y

10/03/2018

Referral:

CLOSED - Law Department

Meeting Date: 09/10/2018

Due: 09/17/2018

Closed: 10/26/2018

Return To: BUDGET AND FINANCE COMMITTEE

Manager's Direction: PREPARE REPORT

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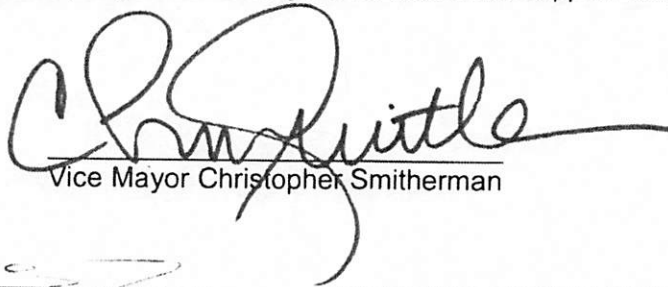
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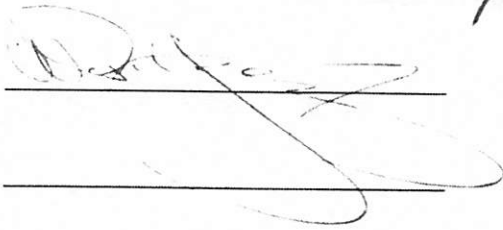
201900467

March 15, 2019

MOTION

WE MOVE that the Property Tax Project working group also include members from: Cincinnati Public Schools; Greater Cincinnati Chinese Chamber of Commerce; Hamilton County Treasurer; Hispanic Chamber Cincinnati USA; Homeownership Center of Greater Cincinnati; Housing Opportunities Made Equal (HOME); Indian American Chamber of Commerce; Legal Aid Society; Local Initiatives Support Corporation (LISC); and The Port.


Vice Mayor Christopher Smitherman



STATEMENT

This motion is an addendum to Motion #201801401 dated October 3, 2018, in order to add additional members to the Property Tax Project working group.

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Chair: Law & Public Safety • Committees: Budget & Finance • Economic Growth & Zoning • Neighborhoods

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Item #:	201900467	Get Documents																				
Calendar Date:	04/03/2019																					
Sponsors:	BUDGET AND FINANCE COMMITTEE																					
Status/Recommendation:	ADOPT																					
Description:	MOTION, submitted by Vice Mayor Smitherman and Councilmember Young, WE MOVE that the Property Tax Project working group also include members from: Cincinnati Public Schools; Greater Cincinnati Chinese Chamber of Commerce; Hamilton County Treasurer; Hispanic Chamber Cincinnati USA; Homeownership Center of Greater Cincinnati; Housing Opportunities Made Equal (HOME); Indian American Chamber of Commerce; Legal Aid Society; Local Initiatives Support Corporation (LISC); and The Port. (STATEMENT ATTACHED)																					
Final Disposition:	ADOPTED																					
Votes:	<table><tr><td></td><td><u>Final</u></td></tr><tr><td>MR. MANN</td><td>Y</td></tr><tr><td>MS. MURRAY</td><td>Y</td></tr><tr><td>MR. PASTOR</td><td>Y</td></tr><tr><td>MR. SEELBACH</td><td>Y</td></tr><tr><td>MR. SITTENFELD</td><td>Y</td></tr><tr><td>MR. SMITHERMAN</td><td>Y</td></tr><tr><td>MR. YOUNG</td><td>Y</td></tr><tr><td>MS. DENNARD</td><td>Y</td></tr><tr><td>MR. LANDSMAN</td><td>Y</td></tr></table>		<u>Final</u>	MR. MANN	Y	MS. MURRAY	Y	MR. PASTOR	Y	MR. SEELBACH	Y	MR. SITTENFELD	Y	MR. SMITHERMAN	Y	MR. YOUNG	Y	MS. DENNARD	Y	MR. LANDSMAN	Y	
	<u>Final</u>																					
MR. MANN	Y																					
MS. MURRAY	Y																					
MR. PASTOR	Y																					
MR. SEELBACH	Y																					
MR. SITTENFELD	Y																					
MR. SMITHERMAN	Y																					
MR. YOUNG	Y																					
MS. DENNARD	Y																					
MR. LANDSMAN	Y																					
	04/03/2019																					
After Action:	CLOSED - City Planning																					
	Type: Status Report to Administration																					
	Description: MOVE that the Property Tax Project working group also include members from: Cincinnati Public Schools; Greater Cincinnati Chinese Chamber of Commerce; Hamilton County Treasurer; Hispanic Chamber Cincinnati																					
	Assigned: 04/03/2019	Due: 05/03/2019 Completed: 07/31/2019																				

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