

HOUSING DIVISION

Residential Tax Incentive Program

MULTI-UNIT

New Construction/Renovation/Residential Conversions

PHASE 1

MARKET READY APPLICATION

Phase One: Preconstruction Conditional Approval for Tax Abatement for Four or more Units  
Certification consist of a two-phase application process: Phase 1 (Pre-Construction) and Phase 2 (Post Construction)

# of total project units	Application Fee	Annual Monitoring Fee Per Affordable Unit	FOR OFFICE USE ONLY:	
1-3 units	\$100.00	\$25.00	Permit Date:	<div>- -</div>
4-10 units	\$2,500.00	\$25.00		
11 or more units	\$3,500.00	\$25.00		

Please make checks payable to City of Columbus Treasurer and forward to address below:  
  
City of Columbus, Dept. of Development/Housing Division  
Attn: Michelle Castrogiovanni  
111 N Front St., 3<sup>rd</sup> Fl., Columbus, OH 43215

Application Fee

Check #

\$

City Agr. Date:

- -

\*Final Plan Date:

- -

N/A

Staff Initials:

\*Permits issued between 9/30/18 and 12/31/18 must include a copy of all applicable Review Body Approvals (Zoning, Historic, Architectural, Area Commission, etc.) **required prior to** issuance of permit.

Section 1 – Property Owner and Developer Information

☐ Check here if the property has separate parcel numbers. Submit Attachment A for each parcel number.

Master Parcel Identification No.:

010 -

Year Built:

Property Address:

Zip Code:

FOR RENOVATION ONLY:

Current Assessed Value Total (Land & Improvements)  
as indicated on Franklin County Auditor's website.

\$

# of Units:

# of Bldgs.

Project Name (if applicable):

Contact Name:

Property Owner/Developer:

Developer (if different):

Mailing Address (if different):

Phone Number:

Email Address:

INSTRUCTIONS:

- a.

Any communication prior to abatement approval will be sent via email. Please make sure that you include the email address of all parties to receive notification.
- b.

Parcels pending reassignment numbers may complete Phase 1 application with the parent/master parcel number. Provide photocopies of the submission for each unit.
- c.

Multi-unit properties with separate parcel identification numbers must complete Attachment A for each additional parcel.
- d.

If the property address does not correspond with the address on Franklin County's website, submit a copy of City of Columbus Certified House Number/Address Plat to confirm address.

Section 2 – Property Information

A. **Community Reinvestment Areas (CRA):**

Your property must be located within one of the following CRA's. (maps and additional information is available on our website): <https://columbus.gov/housingdivision/residentialtaxincentives/>

- |   |  |
|---|--|
| <input type="checkbox"/> AC Humko           | <input type="checkbox"/> Kenny and Henderson |
| <input type="checkbox"/> Fifth by Northwest | <input type="checkbox"/> Quarry              |
| <input type="checkbox"/> Grandview Crossing | <input type="checkbox"/> Short North         |

B. **Construction & Occupancy Type (Required):**

1. **Building Structure:**

- ☐ Mid-Rise (5-10 Stories)      ☐ High Rise (11+ Stories)

2. **Type of Improvement:**

- ☐ New Construction - (new build without existing structure or new separate living unit)  
☐ Renovations - (alter, remodel or improve existing structure)  
☐ Conversion of Non-residential to Residential  
☐ New Garage

3. **Occupancy (choose one):**

- ☐ Owner-occupied      ☐ Rental

C. **Construction Information:**

1. **New Construction**

- a. Estimated total cost of New Construction:

\$

or

2. **Renovation:**

- a. Estimated total cost of Renovation:

\$

3. **Certified House Number/Address Plat for New Construction (Attach) ☐**

4. **Written Description (Attach) ☐**

- a. Submit a separate (1) page narrative of improvements to include Scope of Work and the following information:

- |                             |   |
|-----------------------------|---|
| 1) Total Square Footage     | 2) Number of 1, 2, 3, bedrooms                    |
| 3) Residential common areas | 4) Garages and number of <b>Residential</b> space |

5. **Bid Estimate from Contractors (Attach) ☐**

6. **Projected Completion Date:**

/ /

7. **Building Permit (Attach) ☐ Required – No Exceptions!**

#

8. **Submit the following Photos:**

- a. Properties or vacant land on either side and directly across the street. **(Attach)** ☐  
b. Front and rear photos of property to be renovated. **(Attach)** ☐  
c. Pre-construction photos of interior projects. **(Attach)** ☐

D. **Affordability Requirement Test:**

1. Did you obtain your permit on or before December 31, 2018?      ☐ Yes      ☐ No  
2. Did you obtain all required review body approvals for your area (zoning, historical, architectural etc.) on or before September 30, 2018?      ☐ Yes      ☐ No

**CHECK ONE:**

☐ Yes: If you answered “yes” to **both** questions, then **skip** Section 3 Affordability Election.

☐ No: If you answered “no” to **one** question, then **complete** Section 3 Affordability Election

Section 3 – Affordability Election

FOR OFFICE USE ONLY

TOTAL AFFORDABLE UNITS

80% AMI Units

100% AMI Units

E. Affordable Housing Units Requirement

Select all applicable Affordability Options below and list contribution levels. Each option listed is equal to (1) one credit unit which will reduce the affordable unit requirement.

Example: 100,000 square feet of Class A office space located in the project will earn four (4) affordable housing units.

TOTAL PROJECT UNITS

# 80% AMI Units

# 100% AMI Units

AFFORDABILITY OPTIONS

<input type="checkbox"/>	A	<p><b>Affordable Housing Units:</b> Ten percent (10%) of the housing units in the project are affordable housing units rented or sold to occupants with household income up to eighty (80%) Area Median Income (AMI). List Total Units to Calculate:</p> <p>Ten percent (10%) of the housing units in the project are affordable housing units rented or sold to occupants with household income up to eighty (100%) Area Median Income (AMI). List Total Units to Calculate:</p> <p>Refer to the following link to view the Current Income Limits: <a href="https://www.columbus.gov/development/housing-division/Housing-Div-Overview/">https://www.columbus.gov/development/housing-division/Housing-Div-Overview/</a></p>	_____	10%	_____
			_____	10%	_____

AFFORDABLE UNITS

<input type="checkbox"/>	B	<p><b>Columbus Register of Historic Properties:</b> If the project is a rehabilitation of a property listed on the Columbus Register of Historic Properties, then the affordable housing unit requirements shall not apply and no agreement shall be required.</p> <p><b>Provide the following supporting documentation:</b></p> <ol style="list-style-type: none"><li>Phase 1 – Certificate of Appropriateness Application</li><li>Phase 2 – Ordinance for Columbus Register of Historic Properties</li></ol>	This option is exempt from the affordability requirement.		
<input type="checkbox"/>	C	<p><b>Affordability Buy-Out</b> An annual payment of 150% of the difference between the rent realized by the 20% least expensive units and the affordable units that would have been required for the duration of the incentive. The annual payment will be made to the Affordable Housing Trust to support the creation of new affordable housing.</p> <p><b>Provide the following supporting documentation:</b></p> <ol style="list-style-type: none"><li>Proof of payment to the Affordable Housing Trust</li></ol>	This option is in lieu of providing affordable housing units.		
Credit Options (Each unit elected will earn an Affordability Credit)			Units	Amount	Total
<input type="checkbox"/>	D	<p><b>Environmental Remediation:</b> Complete environmental remediation of at least \$1M associated with the development of the project.</p> <p><b>Provide the following supporting documentation:</b></p> <ol style="list-style-type: none"><li>Letter of No Further Action</li><li>Invoices and proof of payment</li></ol>		\$1,000,000	
<input type="checkbox"/>	E	<p><b>Class A Office Space:</b> Provide a minimum of 25,000 square feet of Class A office space located in the project.</p> <p><b>Provide the following supporting documentation:</b></p> <ol style="list-style-type: none"><li>Approved Plan issued by Building and Zoning Services</li></ol>		25,000 sq. ft.	

CREDITS EARNED

TOTAL AFFORDABLE HOUSING UNITS = (Units minus Credits)

**BUYOUT OPTION EXAMPLE:**

A development has 100 housing units. Twenty of the units rent for \$500 per month, and the other 80 units rent for \$600 per month. If the units were affordable housing units for households up to 80% of AMI, they would have to be rented for \$300 per month. If the units were affordable housing units for households up to 100% of AMI, they would have to be rented for \$400 per month. The annual payment in lieu would equal \$45,000.

$(\$500 \text{ per month} \times 12 \text{ months} = \$6,000 \text{ annual rent per unit for least-expensive units} \times 20 \text{ units} = \$120,000 \text{ annual rent for the least-expensive one fifth of units in the development.}$

$\$400 \text{ per month} \times 12 \text{ months} = \$4,800 \text{ annual rent per unit if affordable to household up to 100\% AMI} \times 10 \text{ units} = \$48,000 \text{ annual rent if 10\% of units were affordable for households up to 100\% of AMI}$

$\$300 \text{ per month} \times 12 \text{ months} = \$3,600 \text{ annual rent per unit if affordable to household up to 80\% AMI} \times 10 \text{ units} = \$36,000 \text{ annual rent if 10\% of units were affordable for households up to 80\% of AMI}$

Total annual rent if one-fifth of housing units were required affordable housing units:  $\$48,000 + \$36,000 = \$84,000$

Difference between annual market-rate rent charged for least-expensive one-fifth of units and annual rents that would have been collected for affordable housing units:  $\$120,000 - \$84,000 = \$36,000 \times 150\% = \$54,000 \text{ annual payment in lieu.}$

MARKET READY APPLICATION

Section 4 – Certification

F. Applicant Certification for Phase One Preconstruction Application:

Does Property Owner owe:

- 1. Any delinquent taxes to the State of Ohio or a political subdivision of the State? Yes ☐ No ☐
- 2. Any other monies to the State or a political subdivision of the State that are past due, whether the amounts owed are being contested in a court of law or not? Yes ☐ No ☐

If yes to either of the above, please provide on a separate sheet of paper details of each incident, including the date, location, amounts and case or identification numbers (Attach to Application).

I declare under the penalties of falsification (ORC Section 9.66(C)(1) and 2931.13(D)(1)) that this application for exemption of real estate taxes due to improvements, including all accompanying documents and statements, has been examined by me, and to the best of my knowledge are true, correct, and complete.

Submission of this application expressly authorizes the City of Columbus to confirm statements contained within this application and to review applicable confidential records. As part of this application, the applicant authorizes the City of Columbus to request, directly to the City Division of Income Tax and/or the Ohio Department of Taxation, to release specific tax records to the City of Columbus, should issues of delinquent taxes arise.

Signature of owner or authorized company representative

Date

Print Name and Title

Electronic signatures are not acceptable. Please mail or submit application in-person to the following address:

Department of Development, Housing Division  
Attn: Michelle Castrogiovanni, Residential Tax Incentive Program  
111 N. Front Street, 3rd Floor  
Columbus, OH 43215

For more information, please call Michelle Castrogiovanni at (614) 645-3219 or [mrcastrogiovanni@columbus.gov](mailto:mrcastrogiovanni@columbus.gov). Please visit our web site at: <https://columbus.gov/housingdivision/residentialtaxincentives/>

Please Note:

- 1. **DO NOT** e-mail Applications.
- 2. Incomplete Applications **will** be delayed.
- 3. Applicant agrees to supply additional information upon request.
- 4. Property will be subject to annual exterior inspection during the abatement period.
- 5. Contact Economic Development at (614) 645-8616 for Non-Residential Tax Incentives.

HOUSING DIVISION

Residential Tax Incentive Program

MULTI-UNIT

New Construction/Renovation/Residential Conversions

PHASE 2

MARKET READY APPLICATION

Phase Two: Post Construction Certification for Tax Abatement for Four or more Units

A. Community Reinvestment Areas (CRA):

Your property must be located within one of the following CRA’s. (maps and additional information is available on our website): <https://columbus.gov/housingdivision/residentialtaxincentives/>

- ☐ AC Humko
- ☐ Fifth by Northwest
- ☐ Grandview Crossing
- ☐ Kenny and Henderson
- ☐ Quarry
- ☐ Short North

B. Construction Type:

- ☐ New Construction - (new build without existing structure or new separate living unit)
- ☐ Renovations - (alter, remodel or improve existing structure)
- ☐ Conversion of Non-residential to Residential
- ☐ New Garage

Section 1 – Property Owner and Developer Information

☐ Check here if the property has separate parcel numbers. Submit Attachment B for each parcel.

Parent/Master Parcel Identification No.:

Year Built:

Property Address:

# of Units:

# of Bldgs:

Project Name (if applicable):

Management Company:

Property Owner/Developer:

Mailing Address:

Phone Number:

Email Address:

**\*\*Complete Attachment B for each unit if the property has separate Parcel Identification Numbers\*\***

Please Note:

1.

**DO NOT** e-mail Applications.
2.

Incomplete Applications **will** be delayed.
3.

Applicant agrees to supply additional information upon request.
4.

Property will be subject to annual exterior inspection during the abatement period.
5.

Contact Economic Development at (614) 645-8616 for Commercial Tax Incentives.

Section 2 – Final Construction Information

1. New Construction

If applying for New Construction, please **complete** this section, and **submit** the following:

- Choose one: ☐ (new construction **without** existing structure)  
☐ (new construction with existing walls **and** separate residential occupancy)

2. New Garage      YES ☐ NO ☐
- Permit #  Closed Date
- a. Total actual cost of New Construction \$
- b. Permit (**Attach**) ☐ #
- c. Issuance Date of Building Permit
- d. FINAL Certificate of Occupancy (**Attach**) ☐
- e. Completion Date
- f. Proof of ownership, such as Closing Disclosure or Franklin County Auditor Summary (**Attach**) ☐
- g. Photos of Front and Back of exterior property. (**Attach**) ☐

3. Renovation - (alter, remodel or improve existing structure)

If applying for Renovation, please **complete** and **submit** the following:

- a. Total actual cost of Renovation \$
- b. Include with the application invoices and supporting documentation **and** one of the acceptable documents listed below: (**Attach**) ☐

Acceptable documentation:

- i. Notarized List to include general categories of the work completed, the date the work was completed, and each category’s expense. A labor cost for your own work can also be included.
- ii. AIA Application and Certificate for Payment Document G702
- iii. Financial institution final draw payments and a description of the work completed.
- iv. Bank statements or other financial institution statements.

- c. Permit (**Attach**) ☐ #
- d. Issuance Date of Building Permit
- e. Certificate of Occupancy (**Attach**) ☐ Completion Date:

The Building Card Certificate of Occupancy signature is acceptable with the exception of Fire Permits or other major improvements. Minor improvements consisting of exterior or mechanical permits may provide a printout of the Closed Final Inspection located on Building and Zoning Services **Citizen Access Portal** at <https://www.columbus.gov/bzs/> or contact them at (614) 645-7433 to obtain more information.

- f. Proof of ownership, such as Closing Disclosure or Franklin County Auditor Summary (**Attach**) ☐
- g. Photos of Front, Back, and Interior of completed project. Photocopies acceptable. (**Attach**) ☐

Section 3 – Certification

C. Applicant Certification for Phase Two Certification Application:

I declare under the penalties of falsification (ORC Section 9.66(C)(1) and 2931.13(D)(1)) that this application for exemption of real estate taxes due to improvements, including all accompanying documents and statements, has been examined by me, and to the best of my knowledge are true, correct, and complete.

Submission of this application expressly authorizes the City of Columbus to confirm statements contained within this application and to review applicable confidential records. As part of this application, the applicant authorizes the City of Columbus to request, directly to the City Division of Income Tax and/or the Ohio Department of Taxation, to release specific tax records to the City of Columbus, should issues of delinquent taxes arise.

Signature of owner or authorized company representative

Date

Print Name and Title

Electronic signatures are not acceptable. Please mail or submit application in-person to the following address:

Department of Development, Housing Division  
Attn: Michelle Castrogiovanni, Residential Tax Incentive Program  
111 N. Front Street, 3rd Floor  
Columbus, OH 43215

For more information, please call Michelle Castrogiovanni at (614) 645-3219 or [mrcastrogiovanni@columbus.gov](mailto:mrcastrogiovanni@columbus.gov). Please visit our web site at: <https://columbus.gov/housingdivision/residentialtaxincentives/>



Phase 1  
ATTACHMENT A  
Multi-Unit with Separate Parcels  
*(Copy as needed for each **separate** Parcel Identification Number)*

Unit # \_\_\_\_ of \_\_\_\_ (total #)

Section 1 – Parcel Identification Number

PROPERTY ADDRESS  Unit

Parent/Master Parcel Number.:

Reassigned (New) Parcel Number:

Current Assessed Value Total (Land and Improvements) \$   
*As indicated on Franklin County Auditor's website.*

Section 2 – Property Owner and Developer Information

Developer/Owner:  Contact:

Homeowner Name: *(if applicable)*

Mailing Address/Zip Code:

Section 3 – Construction Information

Construction Cost:

1. New Construction

b. Actual Cost of New Construction: \$   
or

2. Renovation:

a. Actual Cost of Renovation: \$

Permit Information *(complete if separate permits issued for each unit).*

Building Permit Number (Attach)  Issuance Date:

Certificate of Occupancy (Attach)  Issuance Date:

INSTRUCTIONS:

- a. Complete Attachments for multi-unit properties with separate Parcel Identification Numbers.
- b. Include Master Parcel number if parcel identification number has been reassigned.
- c. Submit a copy of Phase 1 application with supporting documentation for each parcel number.
- d. List Property Address as shown on Franklin County's website or submit a copy of City of Columbus Certified House Number/Address Plat for address changes.

Phase 2  
ATTACHMENT B  
Multi-Unit with Separate Parcels  
*(Copy as needed for each separate Parcel Identification Number)*

Unit # \_\_\_\_ of \_\_\_\_ (total #)

Section 1 – Parcel Identification Number

PROPERTY ADDRESS  Unit

Parent/Master Parcel Number.:

Reassigned (New) Parcel Number:

Current Assessed Value Total (Land and Improvements) \$   
*As indicated on Franklin County Auditor's website.*

Section 2 – Property Owner and Developer Information

Developer/Owner:  Contact:

Homeowner Name: *(if applicable)*

Mailing Address/Zip Code:

Section 3 – Construction Information

Construction Cost:

1. New Construction

c. Actual Cost of New Construction: \$   
or

3. Renovation:

b. Actual Cost of Renovation: \$

Permit Information *(complete if separate permits issued for each unit).*

Building Permit Number (Attach)  Issuance Date:

Certificate of Occupancy (Attach)  Issuance Date:

INSTRUCTIONS:

- e. Complete Attachments for multi-unit properties with separate Parcel Identification Numbers.
- f. Include Master Parcel number if parcel identification number has been reassigned.
- g. Submit a copy of Phase 2 application with supporting documentation for each parcel number. If the property has transferred submit a separate Phase 2 application and supporting documentation for each parcel.
- h. List Property Address as shown on Franklin County's website or submit a copy of City of Columbus Certified House Number/Address Plat for address changes.