

Director of the Department of Development Rules Pursuant to Chapter 4565 – Affordable Housing and Community Reinvestment Area Incentive Policy

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1. Introduction

This document provides interpretation and examples for the Residential Tax Incentive program as defined in Columbus City Codes Chapter 4565. Ordinance 1843-2022, passed on July 25, 2022, updated the program to account for new affordability requirements and other program changes.

2. Income Qualification and Verification; Affordable Rent; Gross Annual Income

- a. Tenant incomes are qualified at the time of initial application to lease the unit and are not required to be re-verified for the duration of the applicant's occupancy of the same unit. This means that reverification is not required (i) at lease renewal; (ii) if another person(s) moves in, so long as the same unit is occupied by the original tenant, or (iii) when an occupant reaches age 18. Income qualification is determined using standard verification procedures similar to market rate developments (pay-stubs, W-2s, worker's compensation, pension, Social Security, etc.) rather than HUD income verification procedures.

- b. For full-time students age 18 or older, only the first \$480.00 of employment annual income is counted toward household income. Further guidance is informed by IRC §42.
- c. Household size for which a housing unit is designed is determined as follows:

Unit Type	Household Size (Persons)
Studio	1
One bedroom	1.5
Two bedroom	3
Three bedroom	4.5
Four or more bedrooms	Determined by multiplying the number of bedrooms by 1.5

- d. When the current lease term expires, rent can be adjusted upward to the then-applicable Area Median Income (AMI) limit, but is not required to be adjusted downward if the AMI limit goes down.
- e. For single family homeownership subject to Ordinance No. 1843-2022 requiring the owner to earn less than or equal to 120% of AMI upon initial occupancy, said initial occupancy shall be determined by the greater of the two options below. Documentation appropriateness is subject to the discretion of the Division of Housing:
 - i. The income as disclosed in the most recent year of tax returns, or other documentation to support sources of income such as social security.
 - ii. Lender analysis of income, such as a Lender Application signed and dated by the applicant(s) and lender.
- f. In the event a homeowner sells the property, the new owner must earn less than or equal to 120% of AMI. If the new owner exceeds this AMI, then the abatement shall be revoked.
- g. The affordable rent and income limits published by HUD for the Columbus, OH Metro FMR Area that are in effect as of January 1st of a given compliance calendar year are the limits that shall be used for the entirety of that compliance calendar year.
- h. To determine affordable rents, obtain the Home Program Rents published by HUD

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for the Columbus, OH HUD Metro FMR Area for the applicable year. Begin with the 50% rent limit and multiply to calculate the 60%, 80%, 100%, and 120% AMI figures as pertinent to the project. For convenience, charts calculating these metrics will be published by the Division of Housing separate from this document.

- i. To determine income limits, obtain the Income Limits Summary published by HUD for the Columbus, OH HUD Metro FMR Area for the applicable year. Begin with the 60% rent limit and multiply to calculate the 60%, 80%, 100%, and 120% AMI figures as pertinent to the project.
- j. *Example 1:* A project is required to provide 10 units for occupants with annual household incomes at or below 60% of AMI and 10 units for occupants with annual household incomes at or below 80% of AMI. For purposes of this example, assume the following:

For a one bedroom unit the 60% AMI monthly rent limit is \$1,053.60 and the 80% AMI rent limit is \$1,404.80. The 60% income limit for one-person family is \$39,360.00 and the 80% income limit is \$52,480.00.

An applicant desiring to rent a one-bedroom unit in the project as her principal residence, who is not a full-time student, has a gross annual income of \$39,000.00. To qualify for one of the 10 units restricted to household incomes at or below 60% AMI, the gross monthly rent to be charged to the applicant for the one bedroom unit cannot exceed \$1,053.60 less reasonable utility expenses.

- k. *Example 2:* A project is required to provide 10 units for occupants with annual household incomes at or below 60% of the AMI and 10 units for occupants with annual household incomes at or below 80% of AMI. For purposes of this example, assume the following:

For a two bedroom unit the 60% AMI monthly rent limit is \$1,266.00 and the 80% AMI rent limit is \$1,688.00. The 60% income limit for a two-person household is \$45,000.00 and the 80% income limit is \$60,000.00.

Person A and Person B desire to rent a two-bedroom unit in the project as their principal residence and Person B is a full-time student. Person A's gross annual income is \$48,000.00 and Person B's gross annual income is \$5,000.00. For purposes of Chapter 4565, Person A's and Person B's combined household income is \$48,480.00, due to Person B being a full-time student, whose income is capped at \$480.00. To qualify for one of the 10 units restricted to household incomes at or below 80% AMI, the gross monthly rent to be charged to Person A and Person B

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for the two bedroom unit is \$1,688.00 less reasonable utility expenses.

- I. *Example 3:* A project is required to provide 10 units for occupants with annual household incomes at or below 60% of the AMI and 10 units for occupants with annual household incomes at or below 80% of AMI. For purposes of this example, assume the following:

For a two bedroom unit the 60% AMI monthly rent limit is \$1,266.00 and the 80% AMI rent limit is \$1,688.00. The 60% income limit for one-person family is \$39,360.00 and the 80% income limit is \$52,480.00. The 60% income limit for a two-person household is \$45,000.00 and the 80% income limit is \$60,000.00. The 60% income limit for a three-person household is \$50,640.00 and the 80% income limit is \$67,520.00.

Person A and Person B (who is Person's A seventeen year old child) desire to rent a two-bedroom unit in the project as their principal residence. Person A's gross annual income is \$48,000.00 and Person B's gross annual income is \$5,000.00. For purposes of Chapter 4565, Person A's and Person B's combined household income is \$48,000.00, because seventeen year-old Person B's income is not counted toward the household income. To qualify for one of the 10 units restricted to household incomes at or below 80% AMI, the gross monthly rent to be charged to Person A and Person B for the two bedroom unit is \$1,688.00 less reasonable utility expenses.

Three months after Person A and Person B sign the lease, Person C moves into the same unit and is added to the lease. Person C's gross annual income is \$30,000.00. When the lease is renewed after the initial term, the gross monthly rent to be charged for the two bedroom unit cannot exceed the greater of \$1,688.00 or the then-applicable AMI limit, less reasonable utility expenses.

3. Fees

- a. The following allowable fees are considered usual and customary, if charged to all units in the project:
 - i. Pet, parking, garage, storage, application, unit reservation or hold, processing, credit card processing, athletic club membership set-up, security deposit, amenity, late payment, lease violation, lost key card, key or garage remote, lock changes, damage repair, non-sufficient funds fees.
- b. The following fees are not considered usual and customary and therefore are not allowed to be charged to Affordable Housing Units:

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- i. Washer dryer hookup access, maintenance, income qualification, move in, redecorating, cleaning (other than in connection with pet or condition of the unit at lease termination).
- c. Any other fees payable by tenants of the Affordable Housing Units not listed in Sections 2(a)(i) or 2(b)(i) must be submitted to the Director for review and approval.

4. Reasonable Utility Expenses

- a. City Code Section 4565.02(V) requires that the rent for an Affordable Housing Unit include an allowance for reasonable utility expenses. Reasonable utility expenses are determined in accordance with the methods set forth in 26 CFR 1.42-10 as amended from time to time. Utility expenses must be based on usage and not stated as a flat fee. Notwithstanding the foregoing, a ratio utility billing system (commonly referred to as RUBS) is permitted. Required utility expenses include, but may not be limited to, water, gas, electric, trash removal, and sewage. Expenses that are not required include phone and internet service.

5. Number of Affordable Housing Units

- a. Six months after receiving the Certificate of Occupancy, a proportional number of the required percentage of Affordable Housing Units as compared to the total number of occupied units in the project must be occupied, and calculated as follows:

Number of units in the project multiplied by the overall percentage of occupied units multiplied by the required percentage of Affordable Housing Units.

For example: a project has 100 units and is required to provide 10 units for occupants with annual household incomes up to 60% of the Area Median Income (AMI) and 10 units for occupants with annual household incomes up to 80% of AMI. Six months after receipt of the Certificate of Occupancy, the project is 50% occupied. The number of Affordable Housing Units required to be occupied six months after receipt of the Certificate of Occupancy is 5 units to occupants with annual household incomes at or below 60% of the AMI and 5 units for occupants with annual household incomes at or below 80% of AMI.

A project will be deemed in compliance if during a lease-up, the overall number of Affordable Housing Units required to be occupied has been satisfied, but the proportional requirements of each AMI category have not both been satisfied. In the foregoing example, if six months after receipt of the Certificate of Occupancy,

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6 units are occupied by occupants with annual household incomes at or below 80% AMI and only 4 units are occupied by occupants with annual household incomes at or below 60% AMI, the project will be considered compliant.

- b. All calculations ending in a decimal number must be rounded up to the next whole number. If doing so results in an odd number, the odd numbered unit must be assigned to the lower AMI category. As an example, a Development Project contains a total of 11 housing units and the Project Sponsor selects the option of providing 10% of units at or below 60% AMI and an additional 10% of units at or below 80% of AMI. $11 \times 20\% = 2.2$, which is rounded up to three (3) Affordable Housing Units. Given that this is an odd number, two (2) units must be assigned to the 60% or lower AMI category and one (1) unit must be assigned to the 80% or lower AMI category.
 - i. Furthermore, special consideration will be given to Development Projects whose total unit count is four (4) or five (5). In both cases, only one (1) unit is required at the 60% or lower AMI level as opposed to one (1) unit at each the 60% or lower AMI level and the 80% or lower AMI level.
- c. Pursuing a blend of a) Affordable Housing Units and b) fee-in-lieu or other eligible credit options is permissible; however, such a blend must be proportional to both AMI and to unit type. As an example, a Development Project contains 40 total units. Pursuing the option of 10% of units at/below 60% AMI and 10% of units at/below 80% AMI implies four units at or below 60% AMI and four units at or below 80% AMI. Assume too that this full Development Project contains 20 one-bedroom units and 20 two-bedroom units. Assume the blend of Affordable Housing Units and fee-in-lieu is a 50/50 split amongst AMIs and unit types. This means providing four units via fee-in-lieu and four units as Affordable Housing Units described below:
 - i. Unit 1: 60% AMI, one-bedroom
 - ii. Unit 2: 60% AMI, two-bedroom
 - iii. Unit 3: 80% AMI, one-bedroom
 - iv. Unit 4: 80% AMI, two-bedroom

The Division of Housing reserves the right to perform its own calculation of appropriate division in line with these guidelines.

6. Default

- a. Before revoking, terminating, or modifying the CRA Agreement or the tax abatement as a result of the Developer's default or breach, the City shall provide

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- the Developer with written notice and a reasonable opportunity to cure any such default, except the City shall not be required to provide written notice of the Developer's default or breach and a reasonable opportunity to cure:
- (i) more than two times during any twenty-four month period;
 - (ii) in connection with the Developer's breach of its notification obligations described in Section 6 of these rules below; or
 - (iii) if the Developer has provided a fraudulent certification to the Director.
- b. If the Developer fails to notify the Director of the shortfall of units within the time period established pursuant to Section 4565.07, Section 4565.08, or Section 4565.09 of the City Code or Section 6 of the CRA Agreement, the City, as its sole remedy for such default, and without first being required to provide notice to Developer, may impose a penalty as provided in those Sections. The penalty shall be paid to the City of Columbus.
- c. The sole monetary damages payable by the Developer for a breach of the CRA Agreement are those set forth in Section 6 of the CRA Agreement. Monetary damages do not include the impact of the loss of the abatement.

7. Appeals

- a. The Developer retains its right of appeal under Section 3735.70 of the Ohio Revised Code, with respect to determinations made by the housing officer pursuant to Section 3735.67 of the Ohio Revised Code for issues related to the annual inspection of the project as provided for in Section 3735.70 of the Ohio Revised Code, but not for any matters related to the Agreement.

8. Monitoring Fees and Annual Report

The annual monitoring fee is due on or before March 1 of each year. The form of the annual report required to be submitted by the Developer will be distributed to the Developer by the City. The annual report is due on or before March 1 of each year based on the leasing activity as of December 31 of the prior year.

The rules as set forth above are incorporated by reference into the CRA Agreement and shall apply to the interpretation and operation of the CRA Agreement throughout the term of the CRA Agreement. Subsequent revisions to the rules set forth above shall not be binding on the Developer without an amended CRA Agreement signed by both the Director and the Developer. In the event that an amendment to these rules is required to comply with the provisions of the Ohio Revised Code, the Director may amend these rules as needed for the benefit of the program.

Development Projects which benefit from the Home or Home Match programs through the City of Columbus and also benefit from Low Income Housing Tax Credit (LIHTC) funding may, at the Director's discretion, be exempt from annual reporting and from paying monitoring fees, so long as the City of Columbus receives substantially identical documentation to verify LIHTC program compliance. Any LIHTC project must comply with the Residential Tax Incentive program's minimum requirements for Affordable Housing Units.

9. Deadline to file applications

A "proper application" is defined as a Phase 2 application. This must be submitted no later than two (2) years following the issuance of a Final Certificate of Occupancy or a Final Inspection of a project; or, in the case of eligible expenses that per Building and Zoning Services do not require a Final Certificate of Occupancy nor a Final Inspection, then a Phase 2 application must be submitted no later than two (2) years following the closing of said permits. The Division of Housing reserves the right to review permit applications that remain open and may reasonably determine that a project has been completed despite the permit not being closed. If a permit has expired, then evidence must be presented that a replacement permit was issued prior to the date of expiration in order to benefit from this two (2) year application window.

10. Transition from 2018 to 2022 policy

The transition language for Ordinance No. 1843-2022 and incorporated into each CRA reads as follows:

"Obtains all necessary building permits on or before August 31, 2023; or has closed on all project construction financing and obtained at least 50% of the project's building permits by August 31, 2023."

To document closing of all project financing, the Project Sponsor must supply the following:

- If the project is being financed, both of the below are required:
 - o Proforma describing full scope of financing, with a notarized attestation by the Project Sponsor for accuracy.
 - o Closing statement by each lender, with a notarized attestation that the financing closed. If there is one closing entity, that one entity may provide this attestation.
- If the project is being self-funded, a notarized statement from the Project Sponsor's banking institution stating sufficient funds for the project is required.

The percentage of necessary building permits obtained is defined as the minimum required permits per parcel or the minimum required permits per Development Project as described in Chapter 4565

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of the Columbus City Codes. Said permit(s) may be transferable for purposes of the transition language to new parcels in the event of a parcel split or parcel combination. If said permit(s) expire or are revoked by Building and Zoning Services, said permit(s) will no longer be valid for purposes of the transition language.

The below are defined as minimum permits required:

New Construction:

- 1) NEWR or NEWM

Renovation or Gut-to-Stud projects:

- 1) RBLD or ALTR. In some cases minor projects may not require either of the aforementioned two permits. If this is the case, then permits including but not limited to RSWD, EMEPR, ADDR, and PMEPR can satisfy the transitional percentage requirements as referenced at the beginning of this section, per the Division of Housing's discretion.

A CRA Agreement shall not be executed prior to a project being fully analyzed for its transitional timeline.

11. Fee-in-Lieu Inflation Calculation

Fee-in-lieu amounts are calculated every August 1 beginning on August 1, 2023. The increase is based on Consumer Price Index (CPI) inflation plus an additional five (5) percentage points. The determination of which inflationary period a project falls under shall be determined by the date that a project's first permit was pulled.

A. Getting Started

No data saved

Case Id: 30974

Name: test 4.11.23 - 2023

Address: *No Address Assigned

A. Getting Started

Please provide the following information.



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Residential Tax Incentive abatement

City of Columbus
Department of Development Housing Division
111 North Front St., 3rd Floor
Columbus, OH 43215
(614)645-8530
restaxabatement@columbus.gov

Your Name:

Project Name, if applicable:

Property Address:

Parcel Identification Number:

Have there been any different parcel numbers associated with this property?

Contact Phone Number:

Phone Type:

Contact Email:

Mailing Address:

Project Eligibility

Location

To ensure the property is within a Community Reinvestment Area (CRA) boundary, click [HERE](#) to see the map of the CRA's. For a link to the website and instructions to access the CSIR, which is an interactive map that allows confirmation of specific addresses click [HERE](#).

Which CRA applies to this address?

Select CRA:

Project

Improvement costs for 1-3 units must be at least two thousand five hundred dollars (\$2,500) or 20% of the assessed value of the structure, whichever is greater; four (4) or more units must be at least five thousand dollars (\$5,000) or twenty percent (20%) of the assessed value of the structure, whichever is greater. Click [HERE](#) to view Auditor Site Example.

Work that is extensive enough to need a permit is required. A permit, if necessary for the project must pass inspections from Building and Zoning Services prior to the approval of the tax abatement. Click [HERE](#) for a list of projects that require permits.

The application must be submitted within two (2) years of the project's completion.

Is your project eligible?

Here are some useful guides to view before you get started, including a list of required documents:

1. [Checklist of Required Documents](#)
2. [App fees with payment info](#)
3. [How to "Add a User"](#)
4. [Auditor Site Example](#)
5. [Permits Info Sheet](#)
6. [Affordable Unit Requirements](#)
7. [BZS Permits Info Sheet](#)
8. [Cost Statement Renovation List](#)
9. [Cost Statement New Construction](#)

Instructions:

- Please complete a separate application for every parcel. If this is a development project, email our office for more detailed instructions.
- Parcels pending reassignment number 1, complete Phase 1 application with the master parcel number. You will receive information about how to submit separate Phase 2 applications and supporting documentation for each parcel number.
- Please watch for confirmation emails and requests for more information, including the invoice for the application fee.
- This application is, by law, a public record under Ohio Revised Code 149.43. Do not submit any documents containing social security numbers or bank account numbers.

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B. Contact Information

No data saved

Case Id: 30974

Name: test 4.11.23 - 2023

Address: *No Address Assigned

B. Contact Information

If you need to change the answer in a section that you completed, you may click REOPEN at the bottom of the section's page.

Parcel Identification Number:

Is the property owned by:

Are you applying as (If the property owner is the developer/contractor, select Property Owner):

C. Property Information

No data saved

Case Id: 30974

Name: test 4.11.23 - 2023

Address: *No Address Assigned

C. Property Information

If you change an answer, you may need to refresh your page before continuing to ensure that all questions are generated.

C.1. Number of Residential Family Units:

C.2. Number of Residential Buildings:

What is the projected completion date?

C.3. Do you plan to split this parcel after beginning your application?

C.4. Property Type/Projected Use (SELECT ALL THAT APPLY):

☐ Owner Occupied

☐ Apartment

- ☐ Condominium
- ☐ Long-Term Rental
- ☐ Short-Term Rental

C.5. What was the issue date for the project's first permit?

C.6. Was that first permit issued on or before December 31, 2018?

C.7. Did you obtain all review body approvals for your area (zoning, historical, architectural, etc.) on or before September 30, 2018?

C.8. Choose 1 (If you need to change this selection, please refresh the page before continuing:

C.9. Will this project provide both residential and commercial (mixed use) space?

C.10. Is this a LIHTC project?

Ready for Opportunity	Ready for Revitalization	Market Ready	Legacy
Franklinton	161	Alhambra	Brewers District
Linden	Bloodwood	Fifth City Northwest	Easton Square
	Cleveland Avenue	Grandview Crossing	Jeffrey Residential
	Far East	Kenny and Henderson	
	Far South	Quarry	
	Far West Broad	Short North	
	Hilltop		
	Livingston and James		
	Mill Creek		
	Near East		
	North Central		
	Northeast		
	Northland		
	Riverside		
	Southeast		
	Southside		
	Weinland		

D. Project Information

No data saved

Case Id: 30974

Name: test 4.11.23 - 2023

Address: *No Address Assigned

D. Project Information

If you need to change the answer in a section that you completed, you may click REOPEN at the bottom of the section's page.

D.1. Choose one of the following:

Summarize Improvements:

D.2. Estimated Cost:

\$0.00

D.3. Summarize the scope of work. Include information about individual units, if applicable.

D.4. Upload Contractor estimates, bids, or agreements (Not to exceed 10 files)

☐ Project Bids ***Required**

****No files uploaded**

D.5. If there is a difference between your contractor proposals and your estimated cost, please explain the discrepancy. (For instance, are you providing materials or labor yourself?)

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E. Permits

No data saved

Case Id: 30974

Name: test 4.11.23 - 2023

Address: *No Address Assigned

E. Permits

If you need to change the answer in a section that you completed, you may click REOPEN at the bottom of the section's page.

[Permits](#): This link will take you to the Building and Zoning Services website where you can search your address or parcel number to view associated permits. This will be relevant for the questions below. You may also view a guide [here](#).

E.1. Have you obtained permits for this project?

E.2. Confirm Project Type:

Note: At least one permit must be obtained prior to submitting Phase 1. Upon completion of the project, ALL permits MUST be finalized and closed. This would include the permits listed above and any other permits that are obtained during the project. Any additional permit documents can be uploaded in later sections.

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G. Phase 1 Submit

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Case Id: 30974

Name: test 4.11.23 - 2023

Address: *No Address Assigned

G. Phase 1 Submit

Once an application is submitted, it can only be "Re-opened" by an Administrator.

Are there any additional email addresses you wish to receive application updates, communications, etc.?

Does the Property Owner owe any delinquent taxes to the State of Ohio or any political subdivision of the state?

Does the Property Owner owe 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?

☐ I declare under the penalties of falsification (O.C. 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 examine 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.

☐ I am aware that this is a two-step process; the application is not complete until I have processed the final submission. I can view my submission, including any uploaded documents, at any time but I will not be able to change or delete any of this preliminary information once I click Complete & Submit. If changes to the project occur or I need to provide additional information, I will do so after the next sections are unlocked prior to final submission or, upon request, through a task section within this program.

☐ I affirm that I am either the owner of the property or that I am an authorized representative of the owner of the property.

Signature:

***Not signed*

Note: Please watch your email for any notices, including requests to submit additional documents. Current processing timeline for approving fully completed applications is currently estimated at **twelve (12) months** from the date of application submission.

H. Payment

No data saved

Case Id: 30974

Name: test 4.11.23 - 2023

Address: *No Address Assigned

H. Payment

Please provide the following information.

Have you previously submitted the application fee for this parcel with the most recent parcel application; OR is this parcel in one of the following CRAs: Brewer's District, Easton Square, or Jeffrey Residential?

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I. Phase 2 Confirmations

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Case Id: 30974

Name: test 4.11.23 - 2023

Address: *No Address Assigned

I. Phase 2 Confirmations

Please provide the following information.

I.1. Is this project complete?

Date Completed:

Actual Cost:

\$0.00

I.2. Is the owner listed in the original submission still the property owner? (Refer back to first section "Residential Tax Abatement Application")

I.4. Proof of Actual Costs (Acceptable documentation for renovation projects includes a [notarized list](#) of all costs, AIA Draws, or lender draws. The documentation must show the project address. For new construction projects, use this [cost statement](#). Bank statements or receipts are not acceptable documentation.)

☐ Proof of Actual Costs ***Required*

***No files uploaded*

I.5. Have new parcel numbers been granted or requested since the original application was submitted?

I.6. Is there a new address associated with this project that was not submitted in Phase 1?

PERMITS

Please refer back to the Permits section to review the permits that you already submitted. Please upload below any additional permits that were a part of this project. (Do not include permits that were uploaded already with Phase 1.)

☐ Permits

***No files uploaded*

Certificates of Completion, Certificate of Occupancy, Finalized Signature Sheets

All finalized permit documentation, final signature sheets and/or Certificates of Occupancy related to this project must be uploaded below. All permits, regardless of whether or not they are directly related to this project, must be appropriately closed. [BZS](#)

Closed Permits/Certificates of Completion, Certificate of Occupancy, Finalized Signature Sheets:

☐ Certificate of Completion, Certificate of Occupancy, Finalized Signature Sheets ***Required**

***No files uploaded*

POST-CONSTRUCTION/RENOVATION PHOTOS (We cannot access files in HEIC format; please use JPEG, PDF or Word.)

Post-Construction/Renovation front of the house:

☐ Post-Construction/Renovation front of the house photo ***Required**

***No files uploaded*

Post-Construction/Renovation rear of the house:

☐ Post-Construction/Renovation rear of the house photo ***Required**

***No files uploaded*

Post-Construction Project Photo(s):

☐ Post-Construction/Renovation Project Photos ***Required**

***No files uploaded*

ADDITIONAL NOTES/DOCUMENTS

I.7. Please note any changes to the scope of work or other additional information that may be helpful for us to process your application.

I.8. Please upload any additional documents that may be helpful for us while processing this application.

☐ Section E Miscellaneous Items

***No files uploaded*

Choose 1 (If you need to change this selection, please refresh the page before continuing:

J. Phase 2 Submit

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Case Id: 30974

Name: test 4.11.23 - 2023

Address: *No Address Assigned

J. Phase 2 Submit

Once an application is submitted, it can only be "Re-opened" by an Administrator.

Does the Property Owner owe any delinquent taxes to the State of Ohio or a political subdivision of the state?

Does the Property Owner owe 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?

☐ 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.

☐ I am aware that I will not be able to change or delete any of this information once I click *Complete & Submit*.

☐ I affirm that I am either the owner of the property or that I am an authorized representative of the owner of the property.

Signature:

***Not signed*

Note: Please watch your email for any notices including request to submit additional documents. Current processing timeline for approving fully completed application is currently estimated at **two (2) months** from the date of application submission.