



RESIDENTIAL PROPERTY TAX ABATEMENT GUIDELINES

Department of Economic Development

To encourage property owners in the City of Maple Heights to invest in their properties, City Council passed Ordinance 2020-39 and the State of Ohio approved changes to the City's Property Tax Abatement Program. The Program enables any property owner in the City making qualifying investments in their property to have those investments be tax exempt at a rate and length of time defined below.

New Construction

The construction of new residential structures is eligible to receive a 100% tax abatement for fifteen (15) years for the amount that the assessed value of the property increased. Please note, property owners will still pay property taxes on the assessed value of the land. Only the assessed value associated with the new construction will be abated.

Residential includes single- and two-family homes, condominiums, and multi-family apartment facilities containing twenty-five units or less.

Property owners must apply to the Department of Economic Development within six (6) months of construction completion.

The Tax Abatement Program is administered through the Cuyahoga County Property Appraisal Department and applies to one- and two-family dwelling units. The abatement is for certain new construction and improvement projects that cost at least \$2,500 and cause an increase in the assessed value of the property.

Rehab/Improvement Projects

Eligible rehab/improvement projects are those that increase the taxable value of the home. Normal repairs and maintenance do not increase taxable value of a property. Below are examples of rehab/improvement projects that are eligible and ineligible for property tax abatement. The final determination for a project's value and how much it increases the taxable value of a home is made by the Cuyahoga County Fiscal Office. For clarification on all matters dealing with real estate taxes, contact the Office of the Cuyahoga County Auditor at (216) 443-7100.

Eligible Projects	Ineligible Projects
Additions Accessory Buildings (Garages) Conversion from non-residential to residential Indoor Fireplaces In-ground pools Install new bathroom Major Rehab Projects New Whole House Air Conditioning New Decks and Porches (Not Replacements)	Exterior New roof or roof repair New siding or siding repair Tuckpointing, repair, or replacement of masonry Scraping and painting home or garage Add or replace gutters or downspouts Repair or replace steps, decks, or porches Adding or replacing outdoor lighting Adding, repairing, or replacing sidewalks New windows or doors Landscaping Interior Kitchen remodel Painting, wallpapering, or redecorating Resurfacing walls, ceilings, or floors Repairing or replacing the furnace, hot water heater, plumbing Rewiring Adding electrical outlets or circuits Installing or replacing lighting fixtures