



# PROPERTY TAX ABATEMENT GUIDELINES

## Department of Planning and 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 who makes 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 three units or less.

Property owners must apply to the Planning and Development Department 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. The City of Maple Heights automatically notifies the County of qualifying projects once work is complete and permits have been closed.

### Renovation and Addition

Example improvements that generally do increase the assessed value of residential properties are:

- Additions
- Adding a bathroom and/or bedroom
- Demolish and rebuild or enlarge a garage
- Indoor Fireplaces
- In-ground pools
- Major Rehab Projects
- New Whole House Air Conditioning
- New Decks and Porches (Not Replacements)

(Note: Not all projects raise property values and do not qualify for abatement)

The County utilizes the information from the City of Maple Heights when determining the value for your property.

Normal repairs and maintenance will not increase the real estate tax assessment by the Cuyahoga County Auditor's Office. Example improvements that do not increase the assessed value of residential properties are:



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Exterior Improvements	Interior Improvements
<ul style="list-style-type: none"><li>• New roof installation</li><li>• Aluminum siding installation</li><li>• Siding repair</li><li>• Adding and repairing windows and doors</li><li>• Repair, replace, add shutters, gutters, downspouts</li><li>• Repaint, repair, replace masonry</li><li>• Repair or replace porches/steps</li><li>• Install outdoor lighting</li><li>• Install sprinkling systems</li><li>• Plant grass, shrubs, and landscaping</li><li>• Scrape and paint house</li><li>• Install, repair, replace sidewalks and/or driveways</li></ul>	<ul style="list-style-type: none"><li>• Remodeling a kitchen</li><li>• Adding closets</li><li>• Adding electrical circuits and/or outlets</li><li>• Paint, wallpaper, redecorate</li><li>• Resurface floors</li><li>• Resurface ceilings and walls</li><li>• Repair plaster</li><li>• Install window blinds</li><li>• Replace furnace like for like</li><li>• Replace oil or gas burner</li><li>• Replace hot water heater</li><li>• Replace plumbing</li><li>• Install or replace light fixtures</li></ul>

For more information on Residential Tax Abatement, please contact the Cuyahoga County Auditor's Office at (216) 443-7100.