



Community Reinvestment Area

Residential Tax Exemption Application

All sections of this application must be completed before your project can be considered for tax exemption under the terms of the Village of Arcanum Community Reinvestment Area Program. All structures within the corporate limits of Arcanum, Ohio may qualify to tax exemption under this program. All projects for which exemption is requested must incur at least \$2,500 variable costs and add to the taxable value of the structure. Examples of added value might include a room addition or a new garage. If you have any questions, you may contact the Village Administrator at 937-692-8500 EXT 232

Name: _____

Address: _____

Location of Property _____

Requesting Exemption: _____

Nature of Construction Project: _____

Total Construction Expenditures Specific to this Project: _____

(Applicant must provide receipts, copies of checks, or other documentation confirming costs)

Date of Completion: _____

Signature of Applicant: _____

FOR VILLAGE OF ARCANUM USE ONLY

Date: _____

Approved

Denied

If Denied, Reason: _____

Length & Percentage of Exemption Authorized: _____

Additional Information: _____

Village Administrator: _____

****Note****

If this application has been denied you have the right to appeal before the ACCRA Housing Council. Contact the Village Administrator for information.

Homestead Exemption Application for Senior Citizens, Disabled Persons and Surviving Spouses

Real property and manufactured or mobile homes: File with the county auditor on or before December 31.

Please read the instructions on the back of this form before you complete it. Disabled applicants must complete form DTE 105E, Certificate of Disability for the Homestead Exemption, and attach it or a separate certification of disability status from an eligible state or federal agency to this application. See the instructions on page 3 of this form.

- Current application
- Late application for prior year
- Application of person who received homestead reduction for 2013 or for 2014 for manufactured or mobile homes. Form DTE 105G must accompany this application.
- Application of person who received the homestead reduction for 2006 that is greater than the reduction calculated under the current law. Form DTE 105G must accompany this application.

Type of application:

- Senior citizen (must be at least age 65 by December 31st of the year for which the exemption is sought)
- Disabled person (must be permanently and totally disabled on January 1 of the year for which exemption is sought)
- Surviving spouse (must have been at least 59 years old on the date of the spouse's death and must meet all other homestead exemption requirements)

Type of home:

- Single family dwelling Unit in a multi-unit dwelling Condominium Unit in a housing cooperative
- Manufactured or mobile home Land under a manufactured or mobile home

Applicant's name _____ Applicant's date of birth _____ SSN _____

Name of spouse _____ Spouse's date of birth _____ SSN _____

Home address _____

County in which home is located _____

Taxing district and parcel or registration number _____
from tax bill or available from county auditor

FOR COUNTY AUDITOR'S USE ONLY:

Taxing district and parcel or registration number _____ Auditor's application number _____

First year for homestead exemption _____

Date filed _____

Name on tax duplicate _____

Taxable value of homestead: Taxable land _____ Taxable bldg. _____ Taxable total _____

Method of Verification (must complete one):

Tax commissioner portal: Year _____ Total MAGI _____ No information returned _____

Ohio tax return (line 3 plus line 11 of Ohio Schedule A): Year _____ Total MAGI _____

Federal tax return (line 4, 1040EZ): Year _____ Total FAGI _____

(line 21, 1040A): Year _____ Total FAGI _____

(line 37, 1040): Year _____ Total FAGI _____

Worksheet (attached): Estimated MAGI _____

Granted Denied

County auditor (or representative) _____ Date _____

In order to be eligible for the homestead exemption, the form of ownership must be identified. Property that is owned by a corporation, partnership, limited liability company or other legal entity does not qualify for the exemption. Check the box that applies to this property.

The applicant is:

- an individual named on the deed
- a purchaser under a land installment contract
- a life tenant under a life estate
- a mortgagor (borrower) for an outstanding mortgage
- trustee of a trust with the right to live in the property
- the settlor, under a revocable or irrevocable inter vivos trust, holding title to a homestead occupied by the settlor as a right under the trust
- a stockholder in a qualified housing cooperative. See form DTE 105A – Supplement for additional information.
- other _____

If the applicant or the applicant’s spouse owns a second or vacation home, please provide the address and county below.

Address	City	State	ZIP code	County
---------	------	-------	----------	--------

Have you or do you intend to file an Ohio income tax return for last year? Yes No

Total income for the year preceding year of application, if known (see instructions): _____

I declare under penalty of perjury that (1) I occupied this property as my principal place of residence on January 1 of the year(s) for which I am requesting the homestead exemption, (2) I currently occupy this property as my principal place of residence, (3) I did not acquire this homestead from a relative or in-law, other than my spouse, for the purpose of qualifying for the homestead exemption, (4) my total income for myself and my spouse for the preceding year is as indicated above and (5) I have examined this application, and to the best of my knowledge and belief, this application is true, correct and complete.

I (we) acknowledge that by signing this application, I (we) delegate to both the Ohio tax commissioner and to the auditor of the county in which the property for which I am seeking exemption is located, and to their designated agents, the authority to release my tax and/or financial records and to examine and consult regarding such records for the purpose of determining my eligibility for the homestead exemption or a possible violation of the homestead laws. Such records shall not contain any federal tax information as defined in I.R.C. 6103 and received from the Internal Revenue Service. I expressly waive the confidentiality provisions of the Ohio Revised Code, including O.R.C. 5703.21 and 5747.18, which may otherwise prohibit disclosure, and agree to hold the Ohio tax commissioner and county auditor harmless with respect to the limited disclosures herein. Except as authorized by law, the parties to which this authority is delegated shall maintain the confidentiality of the information received and the information shall not otherwise be re-disclosed.

Signature of applicant

Signature of spouse

Mailing address

Date

Phone number

E-mail address

Please read before you complete the application.

What is the Homestead Exemption? The homestead exemption provides a reduction in property taxes to qualified senior or disabled citizens, or a surviving spouse, on the dwelling that is that individual's principal place of residence and up to one acre of land of which an eligible individual is an owner. The reduction is equal to the taxes that would otherwise be charged on up to \$25,000 of the market value of an eligible taxpayer's homestead.

What Your Signature Means: By signing the front of this form, you affirm under penalty of perjury that your statements on the form are true, accurate and complete to the best of your knowledge and belief and that you are authorizing the tax commissioner and the county auditor to review financial and tax information filed with the state. A conviction of willfully falsifying information on this application will result in the loss of the homestead exemption for a period of three years.

Qualifications for the Homestead Exemption for Real Property and Manufactured or Mobile Homes: To receive the homestead exemption you must be (1) at least 65 years of age during the year you first file, or be determined to have been permanently and totally disabled (see definition at right), or be a surviving spouse (see definition at right), and (2) own and have occupied your home as your principal place of residence on Jan. 1 of the year in which you file the application. For manufactured or mobile home owners, the dates apply to the year following the year in which you file the application. A person only has one principal place of residence; your principal place of residence determines, among other things, where you are registered to vote and where you declare residency for income tax purposes. You may be required to present evidence of age. If the property is being purchased under a land contract, is owned by a life estate or by a trust, or the applicant is the mortgagor of the property, you may be required to provide copies of any contracts, trust agreements, mortgages or other documents that identify the applicant's eligible ownership interest in the home.

If you are applying for homestead and did not qualify for the exemption for 2013 (2014 for manufactured homes), your total income cannot exceed the amount set by law. Beginning tax year 2020 for real property and tax year 2021 for manufactured homes,

"total income" is defined as "modified adjusted gross income," which is comprised of Ohio adjusted gross income plus any business income deducted on Schedule A, line 11 of your Ohio IT 1040. "Total Income" is that of the owner and the owner's spouse for the year preceding the year for which you are applying. If you do not file an Ohio income tax return, you will be asked to produce a federal income tax return for you and your spouse. If you do not file a federal income tax return, you will be asked to produce evidence of income and deductions allowable under Ohio law so that the auditor may estimate Ohio modified adjusted gross income.

Current Application: If you qualify for the homestead exemption for the first time this year (for real property) or for the first time next year (for manufactured or mobile homes), check the box for *Current Application* on the front of this form.

Late Application: If you also qualified for the homestead exemption for last year (for real property) or for this year (for manufactured or mobile homes) on the same property for which you are filing a current application, but you did not file a current application for that year, you may file a late application for the missed year by checking the late application box on the front of this form. You may only file a late application for the same property for which you are filing a current application.

Definition of a Surviving Spouse: An eligible surviving spouse must (1) be the surviving spouse of a person who was receiving the homestead exemption by reason of age or disability for the year in which the death occurred, and (2) must have been at least 59 years old on the date of the decedent's death.

Permanent Disability: Permanent and totally disabled means a person who has, on the first day of January of the year for which the homestead exemption is requested, some impairment of body or mind that makes him/her unfit to work at any substantially remunerative employment which he/she is reasonably able to perform and which will, with reasonable probability, continue for an indefinite period of at least 12 months without any present indication of recovery, or who has been certified as totally and permanently disabled by an eligible state or federal agency.

Application for Owner-Occupancy Tax Reduction

File with the county auditor no later than Dec. 31.

Please read the back of this form before you complete it. See the instructions for a **Late Application** on the back of this form.

County _____

Parcel number _____

Tax district _____

Application for this year 20____ Late application for prior year

Name of owner(s) of home _____

Address of home _____

Date home acquired _____

Type of home: Single family dwelling Unit within a multi-unit dwelling Condominium

Is the land surrounding the home more than one acre? Yes No

Do you occupy **all** of the home as your principal place of residence? Yes No

If answer is no, give details _____

If the applicant or the applicant's spouse owns a second or vacation home, please provide the address and county below.

Address	City	State	ZIP code	County
---------	------	-------	----------	--------

I declare under penalty of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature of applicant _____

Applicant's address

Phone number _____ Date _____

For County Auditor's Use Only					<input type="checkbox"/> Granted	<input type="checkbox"/> Denied
Tax Year	Parcel number	Total Acres	Land \$	Building(s) \$	Total	
Taxable value eligible for deductions \$ _____						
			Land	Building	Total	
Name on tax duplicate _____					Date filed _____	

Please read this before you complete the front of this application.

General Instructions and Information

Owner-Occupancy Credit: The owner-occupancy credit is a 2 1/2% reduction in the taxes charged by qualified levies. The reduction is applied against real property taxes and manufactured home taxes on any manufactured or mobile home on which a manufactured home tax is assessed. A "homestead" is a dwelling or a manufactured or mobile home taxed as real property that is owned and occupied as a home. See R.C. 323.151(A)(1).

Qualifications: To receive the owner-occupancy homestead tax reduction, you must own and occupy your home as your principal place of residence (domicile) on Jan. 1 of the year you file for the reduction. A homeowner and spouse are entitled to this homestead tax reduction on only one home in Ohio, unless they can establish that they are domiciled separately. A person only has one principal place of residence. Your principal place of residence determines, among other things, where you are registered to vote and where you declare residency for income tax purposes.

Current Application: If you are applying for the owner-occupancy tax reduction for the first time this year, check the box for **Application for This Year**.

Late Application: If you also qualified for the owner-occupancy homestead tax reduction for last year, but did not file an application last year, you may file a **Late Application** by checking the late application box on the front of this form.

Instructions: The line after **Auditor's Number** is for the auditor only; do not write on it. The lines following **Parcel Number** and **Tax District** are for the parcel number of your home and for the taxing district in which it is located. If these lines are not already completed, both of these can be found on your tax bill. If you cannot locate them, contact your county auditor. In the line following **Name of Owner(s) of the Home**, list the names of all the owners. If all the names are not on your tax bill, list the names as they appear on the deed to your home.

ORDINANCE NO. 2015-20

AN ORDINANCE IMPLEMENTING SECTIONS 3735.65 THROUGH 3735.70 OF THE OHIO REVISED CODE, ESTABLISHING AND DESCRIBING THE BOUNDRIES OF COMMUNITY REINVESTMENT AREA NUMBER ONE IN THE VILLAGE OF ARCANUM, OHIO, DESIGNATING A HOUSING OFFICER TO ADMINISTRATE THE PROGRAM, AND CREATING A COMMUNITY REINVESTMENT HOUSING COUNCIL AND A TAX INCENTIVE REVIEW COUNCIL

WHEREAS, the council of the Village of Arcanum, (hereinafter "Council") desires to pursue all reasonable and legitimate incentive measures to assist and encourage development in specific areas of the Village of Arcanum, Ohio, that have not enjoyed reinvestment from remodeling or new construction;

WHEREAS, a survey of housing, a copy of which is on file in the office of Village of Arcanum as required by Ohio Revised Code (ORC) Section 3735.66 has been prepared for the area to be included in the proposed Community Reinvestment Area Number One;

WHEREAS, the maintenance of existing and construction of new structures in such area would serve to encourage economic stability, maintain real estate values, and generate new employment opportunities; and

WHEREAS, the remodeling of existing structures or the construction of new structures in Community Reinvestment Area Number One constitutes a public purpose for which real property exemptions may be granted.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE OF ARCANUM, DARKE COUNTY, OHIO THAT:

Section 1: The area designated as the Arcanum Community Reinvestment Area Number One constitutes an area in which housing facilities or structures are located, and in which new construction or repair of existing facilities has been discouraged:

Section 2: Pursuant to ORC Section 3735.66, the Arcanum Community Reinvestment Area Number One is hereby established in the described area:

The entire incorporated area of the Village of Arcanum, Ohio bounded by the following Streets: North: Greenmoor Drive, Edgewood Drive, Hollansburg-Sampson Road, and a line north of Chippewa Court;
East: North Main Street, the east line of the School tract proceeding South to South Street and then further east to a line that proceeds south to a line perpendicular to Pop Rite Drive;

South: A line that extends along Pop Rite Drive and then south to Blank Street and west to a line south of the west ball diamond property line;

West: The west line of the ball diamond property extended south to the south line; then west along the alley north of the ball diamond property extended west to a line west of Westview Street to Westerly end of South Street and the west and north along the Harvest Fields Subdivision; and then north along a straight line intersecting with the west end of Ireland Boulevard; and then east and north to Edgewood Drive.

The Arcanum Community Reinvestment Area Number One is approximately depicted as the area located within the designated "corporation boundary" shown on the map attached to this Ordinance (see Exhibit A) and by this reference incorporated herein.

Only residential, commercial, and/or industrial properties consistent with the applicable zoning regulations within the designated Arcanum Community Reinvestment Area Number One will be eligible for exemptions under this Program.

Section 3: All properties identified in Exhibit A, as being within the designated Arcanum

Community Reinvestment Area Number One are eligible for this incentive. This proposal is a public/private partnership intended to promote and expand conforming uses in the designated area. As part of the project, the Village of Arcanum intends to undertake supporting public improvements in the **designated** area.

Section 4: Within the Community Reinvestment Area Number One, the percentage of the tax exemption on the increase in the assessed valuation resulting from improvements to commercial and industrial real property and the term of those exemptions shall be negotiated on a case-by-case basis in advance of construction or remodeling occurring according to the rules outlined in ORC Section 3735.67. The results of the negotiation as approved by this Council will be set in writing in a Community Reinvestment Area Agreement as outlined in ORC Section 3735.671. For residential property, a tax exemption on the increase in the assessed valuation resulting from improvements as described in ORC 3735.67 shall be granted upon proper application by the property owner and certification thereof by the designated Housing Officer for the following periods.

- (a) Five (5) years, for the remodeling of every residential dwelling unit containing not more than two housing units and upon which the cost of remodeling is at least \$2,500, as described on ORC Section 3735.67, and with such exemption being 100 percent (100%) for each of the five (5) years.
- (b) Five (5) years, for the remodeling of every residential dwelling unit containing more than two (2) housing units and upon which the cost of remodeling is at least \$5,000, as described on ORC Section 3735.67, and with such exemption being 100 percent (100%) for each of the five (5) years.
- (c) Five (5) years, for the construction of dwellings containing not more than two (2) housing units and as described in ORC Section 3735.67, with such exemption being 50 percent (50%) for each of the five (5) years.
- (d) Up to, and including, twelve (12) years, and up to, and including 100 percent (100%) for the remodeling of existing commercial and industrial facilities and upon which the cost of remodeling is at least \$5,000, as described in ORC Section 3735.67, the term and percentage of which shall be negotiated on a case-by-case basis in advance of remodeling occurring.
- (e) Up to and including, fifteen (15) years, and up to, and including, 100 percent (100%) for the construction-of new commercial or industrial facilities, the term and percentage of which shall be negotiated on a case-by-case basis in advance of construction occurring.

For the purpose of the above described Community Reinvestment Area, structures exclusively used for residential purposes and composed of two (2) and fewer units shall be classified as residential structures.

If remodeling qualifies for an exemption, during the period of the exemption, the exempt percentage of the dollar amount of the increase in market value of the structure shall be exempt from real property taxation. If new construction qualifies for an exemption, during the period of the exemption the exempted percentage of the structure shall not be considered to be an improvement on the land on which it is located for the purpose of real property taxation.

Section 5: All commercial and/or industrial projects are required to comply with the state application fee requirements of ORC Section 3735.672 (C) and the local annual monitoring fee of one percent (1%) of the amount of taxes exempted under the agreement — a minimum of \$500 up to a maximum of \$2500 annually unless waived.

Section 6: To administer and implement the provisions of this Ordinance, the Village Administrator is designated as the Housing Officer as described in Section 3735.65 through 3735.70.

Section 7: That a "Community Reinvestment Area Housing Council" shall be created, consisting of two members appointed by the Mayor of the Village of Arcanum, two members

appointed by the Village Council of Arcanum and one member appointed by the Planning Commission of Darke County. The majority of the members shall then appoint two additional members who shall be residents within the area. Terms of the members of the Council shall be three years. An unexpired term resulting from a vacancy in the Council shall be filled in the same manner as the initial appointment was made. The Community Reinvestment Area Council shall make an annual inspection of the properties within the district for which an exemption has been granted under Section 3735.67 of the ORC. The Council shall also hear appeals under Section 3735.70 of the ORC.

The Tax Incentive Review Council shall also be established pursuant to ORC Section 5709.85 and shall consist of three representatives appointed by the Board of County Commissioners, two representatives of the municipal corporation, appointed by the Municipal CEO with Council concurrence, the county auditor or designee and a representative of each affected Board of Education. At least two members must be residents of the Village of Arcanum. The Tax Review Council shall review annually the compliance of all agreements involving the granting of exemptions for commercial or industrial real property improvements under Section 3735.671 of the ORC and make written recommendations to the Council as to continuing, modifying or terminating said agreement based upon the performance of the agreement.

Section 8: The Council reserves the right to re-evaluate the designation of the Arcanum Community Reinvestment Area Number One on or before December 31 of every year, at which time the Council may direct the Housing Officer not to accept any new applications for exemptions as described in Section 3735.67 of the ORC.

Section 9: The Community Reinvestment Area Housing Council shall make an annual inspection of the properties within the district for which an exemption has been granted under Section 3735.67 of the ORC. The Council shall also hear appeals under 3735.70 of the ORC.

Section 10: The Council hereby finds and determines that all formal actions relative to the passage of this Ordinance were taken in an open meeting of this Council, that all deliberations of this Council and its committees, if any, which result in formal action were taken in meetings open to the public, in full compliance with the applicable legal requirements, including Section 121.22 of the ORC.

Section 11: That this Ordinance shall take effect and be in force from and after the earliest period allowed by law and upon confirmation by the Director of Ohio Development Service Agency of the findings in this Ordinance.

Section 12: The Mayor of the Village of Arcanum is hereby directed and authorized to petition the Director of the Ohio Development Service Agency to confirm the findings contained within this Ordinance.

PASSED, this 31 day of March, 2015.

Monte S Clark
Monte Clark, President Pro Tem

Judith F. Foureman
Mayor Judith Foureman

Attest:

Stephanie Harshbarger
Stephanie Harshbarger, Fiscal Officer

1st Reading: 02/24/15

2nd Reading: 03/10/15

3rd Reading: 03/31/15



OHIO'S COMMUNITY REINVESTMENT AREA PROGRAM

VILLAGE OF ARCANUM

ARCANUM COMMUNITY REINVESTMENT AREA NUMBER ONE CONFIRMATION – Area No. 037-2330-120

Upon examination of (a) the "Petition for Area Confirmation" of the Arcanum Community Reinvestment Area Number One submitted by the Village of Arcanum on June 3, 2015; (b) a certified copy of Community Reinvestment Area Ordinance No. 2015-20 adopted by the Council of the Village of Arcanum on March 31, 2015; (c) a survey of the housing conditions existing in the proposed area; (d) the written description of the Village of Arcanum designated Arcanum Community Reinvestment Area Number One; (e) a map of the proposed area; (f) the zoning standards currently in place within the proposed area; and (g) a review of the findings of the staff of this Agency, I have determined that the area so designated meets the requirements of Ohio Revised Code Section 3735.66.

Accordingly, pursuant to Ohio Revised Code Section 3735.66, I hereby confirm the findings of the Village of Arcanum to be valid and consistent with applicable legislative requirements. The area designated as the Arcanum Community Reinvestment Area Number One by the Village of Arcanum within the aforementioned "Petition for Area Confirmation" is determined to be a Community Reinvestment Area.

Executed at Columbus, Ohio, this 10th day of June, 2015.

David Goodman
Director
Ohio Development Services Agency

By: [Signature]
Name: Ryan D. Burgess
Title: Assistant Director