

The Real Property Exemption is to partially reduce or fully eliminate real estate taxes for non-profit and government owned and utilized properties.

How to Complete Your Application

The following information may be helpful to you as you complete your application for Real Property Tax Exemption and Remission (Form DTE23):

Please prepare one original and one copy of the application to submit to the Auditor's Office. Parcels within the same school district may be included on one application.

The Auditor's Office will provide the property record card and will work with the Treasurer's Office to complete pages three and four of the application. It will then be forwarded to the Department of Taxation. Their department will grant or deny the application, and you will be notified of their decision at the address you listed on the application. This is known as the Final Determination letter.

***Please note, the Division of Tax Equalization's decision could take several months.**

While the application is pending, you will continue to receive tax bills for the parcels included on the application. Please continue to pay the taxes. If you don't, penalties and interest will accrue on the parcels.

If the state's decision is to grant a full or partial exemption, then the taxes, penalties, and interest will be removed from the parcel or portion exempted. If you paid your tax bills and the exemption is granted, d will be reimbursed accordingly. *CAUV Recoupment and special assessments are not considered property tax and are not subject to exemption. *

If the decision is to deny or dismiss the application, either in full or in part, you will be liable for the taxes and interest on the parcel, or the portion denied. DTE will only remit penalties.

For more information, please contact the Auditor's Office at 440-576-3749. Please note, these instructions are not intended to serve as legal advice. All legal questions should be directed to a qualified attorney.

Application for Real Property Tax Exemption and Remission

Date received by county auditor

Date received by DTE

Office Use Only
County application number
DTE application number

General Instructions

- Submit two copies of this application to the auditor's office in the county where the property is located. (Make a copy for your records.) Applications should not be filed until the year following acquisition of the property. The final deadline for filing with the county auditor is Dec. 31 of the year for which exemption is sought. If you need assistance in completing this form, contact your county auditor.
- Both the County Auditor's Finding (page 3) and the Treasurer's Certificate (page 4) of this application must be completed. Ask your county auditor for the procedure to follow to obtain the Treasurer's Certificate. When presented with this application, the county treasurer should promptly complete the certificate and return the application to you so it may be filed with the county auditor. The county treasurer should make certain the treasurer's certificate is complete and accurately reflects the payment status of taxes, special assessments penalties, and interest, by tax year. Obtain a copy of the property record card from the county auditor and enclose it with this application. It is the applicant's responsibility to make sure the information supplied by the county auditor and county treasurer is complete and accurate.
- Answer all questions on the form. If you need more room for any question, use additional sheets of paper to explain details. Please indicate which question each additional sheet is answering. This application must be signed by the property owner or the property owner's representative.

Please Type or Print Clearly

Application is hereby made to have the following property removed from the tax list and duplicate and placed on the tax-exempt list for the current tax year, and to have the taxes and penalties thereon remitted for these preceding tax years:

Applicant Name:	_____
Notices concerning this application should be sent to:	Name _____
	Name (if different from applicant) _____
	Address _____
	City _____ State _____ ZIP _____ Telephone number _____
	Email Address _____
	If the county auditor is in possession of an email address for you, the auditor may choose to send you important notices about your application by email and regular mail instead of by certified mail.

1. Parcel number(s). a) _____
(If more than four, continue on an attached sheet.) **All parcels must be in the same school district.** b) _____
c) _____
d) _____
2. School district where located _____
3. Total size of parcel(s) Less than ONE acre One acre or MORE Number of acres _____

4. Street address or location of property _____
5. a) Title to this property is in the name of _____
b) Address of owner _____
6. If title holder is different from the applicant, please explain _____
7. Title holder is A nonprofit corporation An unincorporated association/organization
(check one): An individual Other _____
8. Exact date title was acquired _____ 9. Title was acquired from _____
Please attach copy of the deed.
10. Does the applicant have a lease or land contract for this property? Yes No
If yes, please attach a copy.
11. Amount paid by title holder for the property _____
12. Exact date the exempt use began _____
13. Under what section(s) of the Ohio Revised Code (R.C.) is exemption sought?
R.C. _____ R.C. _____ R.C. _____
14. How is this property being used? **Do not** give conclusions such as charitable purpose, public worship or public purpose. Be specific about what is being done on the property and who uses it. If the property is not currently being used, but there is an intent to use it later for an exempt purpose, describe the intended use and the date set for the intended use.
15. During the years in question, was any part of this property (check one):
a) Leased or rented to anyone else? Yes No
If yes, please attach copy of lease agreement.
b) Used for the operation of any business? Yes No
c) Used for agricultural purposes? Yes No
d) Used to produce any income other than donations? Yes No
- Note: If the answer to any part of question 15 is "yes," enclose all details on a separate sheet of paper. If money is received, submit profit and loss statements, income and expense data, balance sheets or any other financial statements.**
16. Is anyone living or residing on any part of this property? Yes No
If yes, answer the following:
a) The person's name and position _____
b) The resident's duties (if any)
in connection with this property _____
c) The rent paid or other
financial arrangements _____
17. Is anyone using this property other than the applicant? Yes No
If yes, please enclose a complete, detailed explanation.
18. Does the applicant own property in this county that is already exempt from taxation? Yes No
19. Property use for **charitable purposes**.
Please provide articles of incorporation, constitution or bylaws, IRS determination letter and any other similar relevant information.
20. Property used for **senior citizens' residences**.
If the purpose of the property is to provide a place of **residence for senior citizens**, submit all information required by R.C. section 5701.13.

The Ohio Department of Taxation may set a hearing on this application. If there is a hearing, the applicant must present a witness who can accurately describe the use of the property in question. A notice of at least 10 days will be given to the applicant concerning the time and place of any hearing.

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.

Applicant or representative: _____
Signature

Print name and title

Address

City State ZIP

Telephone number Date

County Auditor's Finding

	Land	Building	Total
Taxable value in year of application (tax year)			
Taxable value in prior year (tax year)			

This application covers property that is (check all that apply):

- Currently exempt*
- New construction on previously exempted parcel
- Currently on CAUV
- Previously exempt
- Previously on CAUV

Auditor's Recommendation: Grant Partial grant Deny None

Comments:

County auditor (signature) Date

Forward one copy of the completed application to the Ohio Department of Taxation, Equalization Division, P.O. Box 530, Columbus, OH 43216-0530.

*If the property or any portion of the property is currently exempt, please indicate the type of exemption, the portion of property exempted and the tax years to which the current exemption applies.

Treasurer's Certificate

If the Treasurer's Certificate is not properly filled out and signed, the tax commissioner will have **no jurisdiction** to act on the application, and **it will be subject to dismissal**.

(Notice to treasurer: The first paragraph of this certificate must always be complete.)

I hereby certify that all **taxes, penalties and interest** levied and assessed against the above described property have been paid in full up to and including the tax year_____. The most recent year for which taxes have been charged is tax year_____ .

I further certify that the only **unpaid taxes, penalties and interest** that have been charged against this property are as follows:

Parcel Number	Tax Year	Taxes (including penalties and interest)

If additional years are unpaid, please list on an attached sheet.

Have tax certificates been sold under R.C. 5721.32 or 5721.33 for any of the property subject to this application? Yes No

Are any unpaid taxes listed on this certificate subject to a valid delinquent tax contract under R.C. 323.31(A)? Yes No

If yes, list tax years _____

Comments:

_____ _____
County treasurer (signature) Date