County name

DTE 23
Rev. 01/19

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:

Name

Notices concerning this application should be sent to:

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). (If more than four, continue on an attached sheet.) **All parcels must be in the same school district.**
   a) _____
   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 (check one): ☐ A nonprofit corporation ☐ An unincorporated association/organization ☐ 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