



# FRANKLIN COUNTY AUDITOR

Clarence E. Mingo II

Dear Applicant:

The following information is suggested to assist you in completing your application for Real Property Exemption (Form DTE 23) and is not meant as legal advice.

Three applications are to be given to the County Auditor's office. **One of these applications must be an original.** Only two of the three applications need attachments. You may also bring in a fourth copy to be stamped and numbered by our office; for your own records. **As long as the parcel numbers are in the same taxing district, they may all be included on the same application.**

Please keep in mind that an exemption is **not** given for the year of purchase (please refer to ORC 5713.08). The taxes for the purchase year must be paid. The exemption should be filed the following year.

**Please note: all taxes, assessments, penalties and interest levied against the property for the purchase year (and any year not applied for) must be paid in full prior to our office forwarding the application to the Ohio Department of Tax Equalization (DTE). Recoupment and Special Assessments are not considered property tax and are not subject to this exemption.**

Our office will provide the property record card and also complete page 4 of the application, before forwarding to the State of Ohio Department of Taxation. Once the applications are received at the State, the decision of whether to grant or deny could take several months. You will be notified of the decision by letter from the State, at the address you provide on the application.

**Please note: the following is not meant as legal advice. Please contact an attorney for more information.** While the exemption is pending, you will continue to receive tax bills for the parcels filed on. You may either pay these bills and get reimbursed at a later date if the exemption is granted or wait for the decision to come back from the State. If you decide to hold the tax bill, please be aware that penalties and interest will accrue on the parcel. If the decision is to deny (full denial or partial), you will be liable for the taxes and interest on the parcel or portion denied. The State will remit penalties only. If the decision is to grant (full exemption or partial), the taxes, penalties and interest will be removed from the parcel or portion exempted.

Sincerely,  
Clarence E Mingo II  
Franklin County Auditor

Kristi Schaffer, Deputy Auditor  
Tax Incentive Division  
614-462-3632

## Application for Real Property Tax Exemption and Remission

\_\_\_\_\_ County Name

Date Received by County Auditor
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Date Received by DTE
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OFFICE USE ONLY
County Application Number
DTE Application Number

### General Instructions

- + Submit three (3) 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 December 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:**

<b>Applicant Name:</b>	_____		
	name		
<b>Notices concerning this application should be sent to:</b>	_____		
	name (if different from Applicant)		
	_____		
	address		
	_____	_____	_____
	city state	Zip	telephone number

1. Parcel number(s): a) \_\_\_\_\_  
 (If more than 4, 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 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 which is already exempt from taxation?  yes  no
19. Property used for **Charitable Purposes**.  
Please provide Articles of Incorporation, Constitution or By-Laws, 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 section 5701.13 of the Ohio Revised Code.

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 ten (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 two (2) copies 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, SPECIAL ASSESSMENTS, PENALTIES AND INTEREST** levied and assessed against the above described property have been paid in full to and including the tax year \_\_\_\_\_. The most recent year for which taxes and special assessments have been charged is tax year \_\_\_\_\_.

I further certify that the only **UNPAID TAXES, SPECIAL ASSESSMENTS, PENALTIES AND INTEREST** which have been charged against this property are as follows:

Parcel Number	Tax Year	Taxes (including penalties and interest)	Special Assessments (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