



## REAL ESTATE

Dear Applicant:

The following information may be helpful to you as you complete your application for Real Property Tax Exemption and Remission (Form DTE 23):

Please note that an exemption is not given for the year of purchase and an application should not be filed until the year after the property is acquired. All taxes, assessments, penalties, and interest levied against the property, prior to and including the purchase year, must be paid in full prior to the auditor's office forwarding the application to the Ohio Department of Tax Equalization (DTE).

One original and two copies of the application must be given to the auditor's office. Parcels within the same taxing district may be included on one application.

The auditor's office will provide the property record card, a map of the parcel, and will work with the treasurer's office in the completion of page three and four of the application. The application will then be forwarded to DTE. DTE will grant or deny the application and this decision could take several months. You will be notified of their decision at the address that you listed on the application.

While the application is pending, you will continue to receive tax bills for the parcels included on the application. If you do not pay the tax bills while the exemption is pending, penalties and interest will accrue on the parcel. If the decision is to deny 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. If the 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, you will be reimbursed or receive a credit at a later time. **Recoupment and special assessments are not considered property tax and are not subject to exemption.**

This information is provided for convenience purposes only. The Franklin County Auditor's Office is not permitted to provide legal advice. Should you have any legal questions please consult an attorney.

Sincerely,  
Michael Stinziano  
Franklin County Auditor

*Kristi Schaffer*

Kristi Schaffer, Deputy Auditor  
Tax Incentives Division  
614-525-3632

# 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:**

<b>Applicant Name:</b>	_____
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