



REAL ESTATE

Dear Applicant,

The following information is necessary in completing your application for the tax incentive program but is not meant as legal advice. Please contact an attorney for legal advice.

Three applications are to be given to the Franklin County Auditor's Office. One of the applications must be an original. Please be sure to include a copy of the signed tax incentive agreement. Also include any amendments, ordinances, resolutions, relocation notices, area boundaries, parcel listings and other information that may pertain to the incentive. Our office will complete the Auditor's findings and Treasurer's Certificate on the application. We will also provide a property record card and a map of the parcel before forwarding it on to the State of Ohio Department of Tax Equalization.

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

Once the applications are received at the State, the decision to grant or deny could take several months. You will be notified of the decision by letter, from the Department of Taxation (DTE), at the address you provide on the application. Please contact DTE at 614-466-5744 for more information or questions regarding this process.

While the incentive is pending, you will continue to receive tax bills for the parcels filed on. Depending on which type of incentive you are applying for, you may either pay the bill in full or make a tender payment (partial payment) through our office. If you have further questions, please contact me at 614-525-6264.

Michael Stinziano
Franklin County Auditor

Rebecca L. Wirthman, Deputy Auditor
Tax Incentives Division

County name _____

Tax Incentive Program – 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). 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 that 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.

Special Instructions for Tax Increment Financing Exemptions

If the applicant requests an exemption under Ohio Revised Code (R.C.) 725.02, 1728.10, 5709.40, 5709.41, 5709.73 or 5709.78, the application can be signed by the property owner, the property owner’s representative, the political subdivision without the property owner’s consent, or the political subdivision with the property owner’s consent acting under a power of attorney (attach DTE form 24P). If the application is signed by the political subdivision without the property owner’s consent, such exemption shall be subordinate to an exemption granted under any other section of the Revised Code and service payments shall not be required for the portion of the property exempt under that other section. If the exemption requested involves service payments in lieu of taxes and the application is signed by the property owner, the property owner’s representative, or the political subdivision with the property owner’s consent acting under a power of attorney, those payments will remain in effect for the term of the exemption even if the property is used later for another exempt purpose, unless the political subdivision consents in writing to the subsequent exemption. These service payments are also binding on future owners if the political subdivision or the property owner files a notice with the county recorder after the tax commissioner approves the application, unless the political subdivision consents in writing to the subsequent exemption. Failure to file such notice relieves only future owners from the obligation to make service payments if the property becomes exempt under any other provision of the Revised Code. Consent by a property owner filed with the tax commissioner after the commissioner has approved an application for exemption originally filed by the political subdivision without the property owner’s consent will trigger the same procedures mentioned above for an application filed by or with the property owner’s consent.

Please Type or Print Clearly

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. Street address or location of property _____
4. a) Title to this property is in the name of _____
b) Address of owner _____
5. Date title was acquired _____
6. If title holder is different from applicant, please explain _____
7. Under what section(s) of the Ohio Revised Code is exemption sought?
 §725.02 §1728.10 §5709.40(B) §5709.40(C) §5709.41
 §5709.62 §5709.63 §5709.71 §5709.73(B) §5709.73(C)
 §5709.78(A) §5709.78(B) §5709.88
 Other incentive program, specify R.C. section _____
8. Explain terms and details of incentive (real property included, percentage exempted, number of years, etc.).

9. a) Attach a copy of the resolution or ordinance of the subdivision granting the incentive and/or the applicant's incentive agreement with the subdivision.
b) Attach a copy of school district approval (if required).
10. If this application requests exemption under a tax increment financing provision (see special instructions), please indicate whether the application is being filed
 by the property owner by the political subdivision without owner consent
 by the political subdivision with owner consent (attach copies of DTE form 24P)

Application is hereby made to have the aforementioned property placed on the tax-exempt list pursuant to the authorizing agreement, ordinance or resolution, and the limitations in the Ohio Revised Code. 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 code

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, Tax Equalization Division, P.O. Box 530, Columbus, OH 43216-0530.

*If the property or any portion of the property is currently exempt, please indicate below 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