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Fiscal Officer
County of Summit

Property Tax Exemption Instruction Guide

- Exemption from property tax is granted through the Ohio Department of Taxation; not the Summit County Fiscal Office with the exception of situations as described in Ohio House Bill 225
- The DTE 23 (Application for Real Property Tax Exemption and Remission) form must be filled out and submitted to the Fiscal office in **triplicate**
- Include copies of supporting documentation with the application i.e.: deed, 501c3 letter, articles of incorporation, etc. in **triplicate**
- Please review the following website to find the appropriate Ohio Revised Code that applies to your organization: <http://codes.ohio.gov/orc/> (Refer to the 'Chapter 5709: Common Taxable Property Exemptions' for commonly used codes)
- All taxes must be current through and including the entire year of obtaining title to the property
- The exemption may take two or more years to be completed
- During that time, if the Ohio Department of Taxation sends correspondence to your organization requesting information, please respond in the allotted time frame to prevent dismissal of the application
- Once the application is filed, an auditor number will be assigned to the application and a code put on the auditor card to prevent any lien sale for unpaid taxes
- The applicant will continue to receive tax bills for the parcels that have applied for tax exemption
- If any of the parcels have special assessments, those must be paid since assessments are not exempted, even for an already exempted property
- During the pending exemption process, the applicant is not required to pay the real estate portion of the tax bill
- If the application is denied exempt status, the unpaid tax bill will be due
- If the application is granted exempt status, any paid real estate taxes will be refunded according to the decision of the Ohio Department of Taxation
- For further information, you may contact the Summit County Fiscal Office Exemption Department at 330-643-2635 Monday through Friday 7:30 – 4:00
- Additional DTE 23 forms can be accessed on the Fiscal Office website: www.co.summit.oh.us/fiscaloffice under documents and forms.

CHAPTER 5709: COMMON TAXABLE PROPERTY EXEMPTIONS

SECTION

- 5709.01** Taxable property entered on general tax list and duplicate
- 5709.02** Taxable property to be entered on classified tax list and duplicate
- 5709.03** Fixing situs of certain classes of property within or without this state; application to be reciprocal; effect of provisions held invalid.
- 5709.04** Exemption of intangible property
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- 5709.05** When former public lands become taxable
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SECTION

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- 5709.30** [Definitions]
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- 5709.50** [Tax exemptions for facilities and transfers of property]
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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 three 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

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.

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** that 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