



# KRISTEN M. SCALISE CPA, CFE

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 **duplicate**
- Include copies of supporting documentation with the application i.e.: deed, 501c3 letter, articles of incorporation, etc. in **duplicate**
- 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 330-643-8130 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](http://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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- 5709.20** Definitions
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### SECTION

### *[COAL CONVERSION FACILITY]*

- 5709.30** [Definitions]
- 5709.31** [Application for conversion certificate]
- 5709.32** [Notice to applicant and county auditor' revocation or modification of certificate]
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- 5709.41** [Public purpose improvements exempt from taxation]
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### *[ENERGY CONVERSION AND THERMAL EFFICIENCY FACILITIES]*

- 5709.46** [Application for energy conversion or thermal efficiency certificate]
- 5709.47** [Hearing on application; grounds for modifying or revoking certificate]
- 5709.48** [Certificate and orders sent by certified mail; notice to county auditor]
- 5709.49** [Appeal to board of tax appeals]
- 5709.50** [Tax exemptions for facilities and transfers of property]
- 5709.51** [Penalty for obtaining certificate by fraud or misrepresentation]
- 5709.52** [Transfer of certificate]
- 5709.53** [Exemption of solar, wind or hydrothermal energy system]

# 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:**

<b>Applicant Name:</b>	_____			
	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.

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 two 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** 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