

County name _____

DTE 23
Rev. 4/05

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. 5709.17 (B) _____ 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.

Attached

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

Property Tax Exemption for Veterans' Organizations
From budget bill passed by Ohio General Assembly on June 28, 2013

SECTION 803.170. The amendment by this act of section 5709.17 of the Revised Code *applies to tax year 2013* and every tax year thereafter.

Sec. 5709.17. The following property shall be exempted from taxation:

(A) Real estate held or occupied by an association or corporation, organized or incorporated under the laws of this state relative to soldiers' memorial associations, monumental building associations, or cemetery associations or corporations, which in the opinion of the trustees, directors, or managers thereof is necessary and proper to carry out the object intended for such association or corporation;

(B) **Real estate and tangible personal property held or occupied by a veterans' organization that qualifies for exemption from taxation under section 501(c)(19) or 501(c)(23) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, and is incorporated under the laws of this state or the United States, except real estate held by such an organization for the production of rental income in excess of thirty-six thousand dollars in a tax year, before accounting for any cost or expense incurred in the production of such income. For the purposes of this division, rental income includes only income arising directly from renting the real estate to others for consideration.**

(C) Tangible personal property held by a corporation chartered under 112 Stat. 1335, 36 U.S.C.A. 40701, described in section 501(c)(3) of the Internal Revenue Code, and exempt from taxation under section 501(a) of the Internal Revenue Code shall be exempt from taxation if it is property obtained as described in 112 Stat. 1335-1341, 36 U.S.C.A. Chapter 407.

(D) Real estate held or occupied by a fraternal organization and used primarily for meetings of and the administration of the fraternal organization, except real estate held by such an organization for the production of rental income in excess of thirty-six thousand dollars in a tax year, before accounting for any cost or expense incurred in the production of such income. As used in this division, "rental income" has the same meaning as in division (B) of this section, and "fraternal organization" means a domestic fraternal society, order, or association operating under the lodge, council, or grange system that qualifies for exemption from taxation under section 501(c)(5), 501(c)(8), or 501(c)(10) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended; that provides financial support for charitable purposes, as defined in division (B)(12) of section 5739.02 of the Revised Code; and that has been operating in this state with a state governing body for at least one hundred years.

Sample Answers to questions #14 and 15 and additional items needed to complete application.

Attached to and made part of:

Application for Real Property Tax Exemption and Remission

Parcel No: 270069000000

Eichar Decurtins Post No. 5713, Veterans of Foreign Wars of the U.S.

DBA: VFW Post 5713
1118 West Logan Street
Celina, OH 45822-0293

Question No. 14.

The property is currently used to promote Americanism, sponsor youth activities, provide color guards, conduct patriotic ceremonies and functions, conduct community activities, sponsor Boy and Girl Scout units and provide scholarships for students. Review proposed legislation that may affect veterans, at both the federal and state levels.

Question No. 15

(a) The property is and has been used for social and recreational activities among our members and auxiliaries by conducting gaming, operating a bar and restaurant which are exempt activities under IRS Tax Code 501c19 (War Veterans Organizations). We have no rental income as we do not have a hall to rent. VFW Post 5713 is a subordinate unit of the Department of Ohio, Veterans of Foreign Wars of the U.S., exempt under IRS Code 501c19 (War Veterans Organization) with a IRS Group Exemption Number of: 0256. Copies of IRS exemption letters, Post Articles of Incorporation and By-Laws are enclosed.

(d) A copy of the Financial Reports for the period of Jan. 1, 2012 to June 30, 2013 of the above organization is attached.

*3 Copies of the following documents needed to be attached to your Application for Real Property Tax Exemption and Remission to be submitted to your County Auditor:

Application for Real Property Tax Exemption and Remission: Form DTE 23

Available on web: www.treas.state.oh.us/real_property/DTE_23.pdf

Copy of Deed or Deeds

School District where property is located, size of parcel, street address, exact date title was acquired and from whom and amount paid for property.

Copy of Post Articles of Incorporation

Copy of Post By-Laws

Copy of IRS Determination Letter-Subordinate unit of VFW, Dept. of Ohio

Copy of Post Financial Reports if any income is derived from use of post property if any answer is yes on multiple Question #15.

Profit and Loss Statement

Income and Expense Data

Balance Sheet or any other Financial Statements