



ANITA LOPEZ, ESQ. LUCAS COUNTY AUDITOR

One Government Center
Suite 600
Toledo, OH 43604-2256

co.lucas.oh.us/auditor
Phone (419) 213-4154
Fax (419) 213-4399

INSTRUCTIONS & HELPFUL INFORMATION FOR FORM DTE 23 Application for Real Property Tax Exemption and Remission

General Information:

1. Submit original DTE 23, two (2) copies and any attachments (total 3) to the Lucas County Auditor.
2. Applications must be filed the **year following** acquisition of property or new construction.
3. All Real Estate taxes and Special Assessments must be paid in full through the year of acquisition.
4. **Special Assessments** must be paid in full the year application is submitted.
5. **Special assessments are not eligible for exemption and must be paid indefinitely.**
6. For application questions, please call the Auditor's Office (419) 213-4154. Tax questions, assessments, or payments; please call the Treasurer at (419) 213-4294.
7. Filing deadline is December 31st for the year tax exemption is sought.
8. The applicant must be the owner of the property.
9. If a transfer occurs or parcel number changes from the originally exempted parcel, a new exemption must be applied for and approved by the State of Ohio Department of Taxation.

Specific Instructions:

Page 1:

Line above Applicant Name Box: State the year exemption is being sought starting year an application is filed. The applicant can request exemption for maximum **three (3) years retroactively** if the property was owned by the applicant and use of the property was same as current use. If the applicant requests the State to review the application for previous years, enter the requested years on the line. For example, if the application is filed in calendar year 2014, the remission years would be 2011-2013.

Applicant Name: List name of the property owner. Under notices list name, mailing address and phone number of the contact person (if different from the applicant); this is the person who is to receive any correspondence or instructions on the exemption application.

1. **Parcel Number(s):** The parcel numbers for all parcels which the exemption is sought. Parcel numbers can be found on the property tax bill or online: [Auditor's Real Estate Information System](#) (AREIS). If there are more than four (4) parcels, attach remaining parcels on another page. To be submitted under one application, all parcels must be located in the same school district.
2. **School district where located:** The school district which the parcel is located. *Example;* Toledo, Sylvania, Anthony Wayne, etc. should be entered not the individual high school or grade school.
3. **Total size of parcels:** Indicate if sum of the parcel(s) is less or more than one acre - Check the box most appropriate. Additionally, enter the total number of acres. The number of acres for each parcel can be determined by calling the Auditor's office or online at [AREIS](#).
4. **Street address or location of property:** Property address for exemption being sought.
5. a) **Title to this property is in the name of:** List the current owner of the property.
b) **Address of owner:** List mailing address of the property owner.
6. **If title holder is different from the applicant, please explain:** If the owner is not the applicant, please explain, in detail, why the applicant is not the owner.
7. **Title Holder is:** Check the box most appropriate...a nonprofit corporation; an individual; an unincorporated association/organization; or other. *If other is checked, please explain.*
8. **Exact date title was acquired:** Date the property was acquired. The date can be found on AREIS or by calling the Lucas County Auditor's office.

Page 2:

9. **Title was acquired from:** From whom the current owner purchased the property. If available, attached a copy of the deed. A deed can be obtained from the Lucas County Recorder's office.
10. **Does the applicant have a lease or land contract for this property:** If applicant is leasing the property from the owner or under land contract, please include a copy of the lease or land contract.
11. **Amount paid by title holder for the property:** The purchase price paid by the current owner.
12. **Exact date the exempt use began:** What date did exempt use begin? This can be purchase date or the date new construction was completed or valued by the Auditor's office.
13. **Under what section(s) of the Ohio Revised Code (ORC) is exemption sought?** Use ORC guide:
 - Charitable Groups—5709.12(B), 5709.121, 5709.121(A1), 5709.121(A2), 5709.121(B), 5709.121(C)
 - Owned by Public Schools, Churches and Colleges (Universities) – 5709.07
 - (Privately Owned) Schools, Colleges— 5709.12(D), 5709.121(A1), 5709.121(A2), 5709.121(C)
 - Owned by Veteran Organizations such as VFWs, Amvets, American Legions – 5709.17 (B)
 - Owned by Fraternal Organizations such as 501(c)(5), 501(c)(8), 501(c)(10) – 5709.17 (D)
 - Owned by the State of Ohio – 5708.07, 5709.08
 - Owned by County – 5709.07, 5709.08, 5709.09
 - Owned by United States Federal Government – 5709.08
 - Owned by Townships – 5709.07, 5709.08
 - Owned by Municipalities – 5709.08, 5709.10, 5709.11, 5709.14
 - Owned by Board of Education – 5709.07
 - Owned by Conservancy or Park District – 5709.08, 5709.09
 - Owned by Public Recreational Facility – 5709.081
 - Owned by Cemetery, Graveyards, Monuments – 5709.14
 - Owned by Lucas Metropolitan Housing Authority (LMHA) – 3735.27
 - New Construction added to an Exempt Parcel – 5713.08
14. **How is the entire property being used:** Detail current use for property on a separate page, including land and *all* buildings. If there is a future or proposed use for the property, explain intended use, including an estimated timeframe for the use to occur. If multiple buildings or parcels, please include detail...
15. **During the years in question, was any part of this property (check yes or no):**
 - a) **Leased or rented to anyone else?** Is or was the property leased to anyone?
 - b) **Used in the operation of any business?** Is there a business operating out of this property?
 - c) **Used for agricultural purposes?** Is or was property being farmed or agricultural activities?
 - d) **Used to produce any income other than donations?** Does the property produce income other than donations?
 - e) If answers to any part of question 15 is "YES", enclose all details on a separate page. If money is received, submit all financial statements available.
16. **Is anyone living or residing on any part of this property (check yes or no)?**
 - a) Name position and any duties of person living on property.
 - b) Detail financial arrangements pertaining to rent or pay for work performed.
17. **Is anyone using this property other than the applicant (check yes or no)?** If yes, explain the use in detail on a separate sheet of paper.
18. **Does applicant own property in Lucas Co. already exempt from taxation (check yes or no)?**
19. **Property used for Charitable Purposes:** For property used for charitable purposes, please provide the Articles of Incorporation, Constitution or Bylaws and / or IRS Determination letter.
20. **Property used for Senior Citizen Residences:** Property used for senior citizen residences, must submit all relevant information required by ORC section 5701.13.

Page 3:

The authorized representative must sign, print name and title below. The address and phone number must also be listed. The same address and phone number as page one is not required.

Our office will provide the **property record card**, **Auditor's Finding** and **Treasurer's Certificate**, before forwarding to the State of Ohio Department of Taxation.

Upon completion, submit the original, signed application and two (2) copies (total of three) to the Lucas County Auditor's Office. An additional (4th) copy can be provided so the applicant can receive a time stamped copy for their records. If mailed, the applicant should include a self-addressed, stamped envelope for the return of the time stamped copy.

You will be notified of the decision by *Final Determination* letter from the State of Ohio Department of Taxation, at the address you provide on the application.

Please be aware the State may take 1 - 2 years **or longer** to issue a *Final Determination* letter.

If the applicant requires an update on the progress of their application, or if you have questions about your *Final Determination* letter from the State of Ohio, please contact the Auditor's office:

Anita L. Lopez, Esq.
Lucas County Auditor

Curtis Deeter
Director, Tax Accounting
Real Estate Tax Exempt Division
One Government Center, Suite 600
Toledo, Ohio 43604

419-213-4154

Application for Real Estate Tax Exempt application: www.co.lucas.oh.us/DTE23

AREIS On Line: <http://maps.co.lucas.oh.us/areis/areis.asp>