

Guidelines for Completing an Exemption Application For Real Estate Property Taxes

Please take a moment to look over these guidelines prior to completing the form. Listed below are some important things you need to know when filing for exemption. Providing as much information as possible will assist in getting a final determination in a timely manner. A hard copy of the applications will need to be submitted as there is no electronic submission available at this time. An incomplete application will not be processed, so all questions on the application need to be addressed. If the question does not apply to your parcel, indicate so with "not applicable" as the answer.

Concerning filing:

1. If there are current special assessments on your parcel or special assessments assessed for the future, these are not eligible for exemption unless the parcel is owned by the State or Federal Government. Special assessments charged to a parcel WILL generate a tax bill. This charge must be paid.
2. Commercial Agricultural Usage Value (CAUV) recoupage cannot be exempted unless the property owner is a political subdivision.
3. It is recommended that one parcel is submitted per application. If multiple parcels are submitted on the same application, they must be in the same school district. However, the entire process may be held up if there is a problem with one parcel.
4. We require four (4) complete exemption applications with (4) copies of any supporting documents (i.e. deed, not for profit documentation, lease, if applicable). All copies of the applications should have an original signature, not a photo-copied signature.
5. Please indicate a point-of-contact and phone number should there be any questions. This may be someone other than the person signing the request.

Concerning taxes:

1. Prior to an exemption application being submitted and forwarded to the State Department of Taxation, taxes are required to be paid in full for the year in which title was acquired. These taxes will not be refunded. An example: for title acquired 03/22/2015, tax year 2015 (billed in calendar year 2016) must be paid in full. Once the full year is paid, the application can be submitted.
2. Additions and other improvements to an existing building or structure that belong to the state or a political subdivision, as defined in section 5713.081 of the Revised Code, and that are exempted from taxation as property used exclusively for a public purpose can be determined by the Auditor. This is the result of House Bill 225.
3. If your request is for new construction on a parcel currently exempt, taxes do not need to be paid when the exemption request is submitted. However, the new construction value will be put on the tax rolls and generate a tax bill until the State makes a determination.
4. If your parcel number changes, as the result of a split, combination, easement or if the name of the property owner changes, a new exemption application must be submitted.

When the application is received at the Auditor's Office, it will be forwarded to the State within ten working days. Please call Erica Graffain at 330-725-9767 when you receive any correspondence from the State, or if you have any questions.

If you have not received a Final Determination from the State within 10 months, we need to be notified so we can determine what is holding up the process and facilitate its completion.

Listed below are common sections of the Ohio Revised Code (ORC) that are used for exemptions:

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| 5709.07 | Schools, Churches & Colleges | 5709.08 | Government & Public Property |
| 5709.081 | Public Recreational Facility | 5709.09 | Nature Preserves |
| 5709.12 | Charitable Purposes | 5713.08 | New Construction added to parcel |