

County name _____

DTE 23B
Prescribed 4/05

Complaint Against the Continued Exemption of Real Property from Taxation

ANGELA KINSEY
STARK COUNTY AUDITOR
110 CENTRAL PLAZA S. #220
CANTON, OH 44702
TELEPHONE: (330) 451-7184

Date received by DTE

Office Use Only

County complaint number

DTE complaint 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.) The final deadline for filing with the county auditor is Dec. 31 of the year for which exemption is challenged. If you need assistance in completing this form, contact your county auditor.
- This complaint may be filed by any person, board, or officer authorized by Ohio Revised Code (R.C.) 5715.19 to file with a county board of revision against any real property granted tax exemption by tax commissioner under R.C. 5715.27. Eligible complainants are the following: any person owning taxable real property in the county or in a taxing district with territory in the county, the board of county commissioners, the prosecuting attorney or treasurer of the county, the board of township trustees of any township with territory in the county, the board of education of any school district with any territory in the county, or the mayor or legislative authority of any municipal corporation with any territory in the county.
- 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. Obtain a copy of the property record card from the county auditor and enclose it with this complaint.

Please Type or Print Clearly

A complaint is hereby made to have the following property removed from the tax-exempt list and placed on the taxable list for the year in which the complaint is filed.

Complainant name

Name

Notices concerning
this application
should be sent to

Name (if different from complainant)

Address

City

State

ZIP code

Telephone number

1. Parcel number(s). (If more than four, a) _____
continue on an attached sheet.) b) _____
All parcels must be in the same c) _____
school district. 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 known, title holder is (check one) ☐ A nonprofit corporation ☐ An unincorporated association/organization
☐ An individual ☐ Other _____
7. State your reasons why you believe this property no longer qualifies for exemption. Be specific about what is being done on the property and who uses it, or that the property is not currently being used at all. For example, state whether the property is leased or rented to anyone, used for the operation of any business, used for agricultural purposes, used to produce any income other than donations, or has anyone living or residing on any part of this property. Attach any available documentation that supports your complaint.

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 complainant 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.		
Complainant or representative _____		
Signature		

Print name and title		

Address		

City	State	ZIP code
_____	_____	_____
Telephone number	Date	
_____	_____	

County Auditor's Finding

1. If, after reviewing the complaint form, the county auditor believes that any or all of the property subject to the complaint is no longer eligible for exemption, the auditor may restore it to the taxable list under R.C. 5713.08. If the auditor does restore the property to the taxable list, the auditor must follow the procedures under R.C. 5713.082 by sending a notice to the property owner by certified mail that the property is now subject to taxation. That notice must describe the property and indicate that the owner may reapply for tax exemption by filing DTE form 23 or DTE form 24, as appropriate. Such notice must also contain a statement that failure to file that exemption application within the proper time period will result in the owner having to pay the taxes, even if the property continued to be used for an exempt purpose. **Note:** If the county auditor restores all the property subject to the complaint to the taxable list, the auditor need not forward the complaint to the tax commissioner.

2. If, after reviewing the complaint form, the county auditor decides not to restore all the property to the taxable list, the auditor should forward two copies of the complaint to the tax commissioner, as directed below, and indicate in the following Comments section which parts of the property, if any, were restored to the taxable list. The auditor may also make a recommendation to grant or deny the complaint, and make any other comments that the auditor deems relevant to the exempt status of the property contained in the complaint.

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.