

Notice of Loss of the Right to Real Property Tax Exemption

DTE 23N
Rev. 01/26
R.C. 5713.083

This form must be filed with the county auditor on or before December 31st of the tax year for which the property ceases to qualify for exemption.

County in which the property is situated: _____

Parcel number of the property: _____

Name of the owner of the property: _____

Address of the property: _____

Purpose of the Form DTE 23N - Notice of Loss of the Right to Real Property Tax Exemption

Notification Requirement: Ohio Revised Code (R.C.) 5713.083(A) requires the owner of property appearing on the exempt list to notify the county auditor, on a form prescribed by the Tax Commissioner, if the use of the property changes from the use stated on the application for exemption filed for the property. This form has been prescribed by the Tax Commissioner so that owners of property appearing on the exempt list can provide this statutorily required notification to the county auditor.

Timing of the Notification Requirement: The notification shall be filed with the county auditor on or before the last day of the tax year for which the property's use so changes. R.C. 5713.083(A).

Receipt of the Notification & Return to the Tax List: Upon receipt of the notification, the county auditor shall return the property to the tax list. R. C. 5713.083(A).

Failure to Properly Notify - Imposition of a Charge: If the county auditor discovers that an owner failed to properly notify the auditor as required under R.C. 5713.083(A), the auditor shall impose a charge against the property described in that division equal to the total amount by which taxes were reduced for any of the five preceding tax years that the auditor ascertains the property was not entitled to the exemption and was owned by the current owner. The charge shall be collected in the same manner as other delinquent taxes. R.C. 5713.083(B).

Notification of Imposition of a Charge & Appeal Procedures: The auditor shall notify the owner, by ordinary mail, of the charge, the owner's right to appeal the charge, and the manner in which the owner may appeal the charge. R.C. 5713.083(B).

By affixing my signature, I am declaring that I am the owner of property, listed above, and I hereby notify the county auditor of the county in which the property is situated that the use stated on the application for exemption filed has change for tax year _____.

Signature of the owner of the property

Date

Mailing address

Daytime phone number

E-mail address

Date received by county auditor