Dear Property Owner,

Ohio law provides exemption from real property taxes for properties used exclusively for charitable or public purposes.

My office can provide information regarding qualifications for exemption and can assist you in completing the required application.

This brochure provides the answers to commonly asked questions. If you have any additional questions, please feel free to contact my office at (330) 451-7184.

Sincerely,

Alan Harold
Stark County Auditor

Alan Harold
Stark County Auditor
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(330) 451-7357

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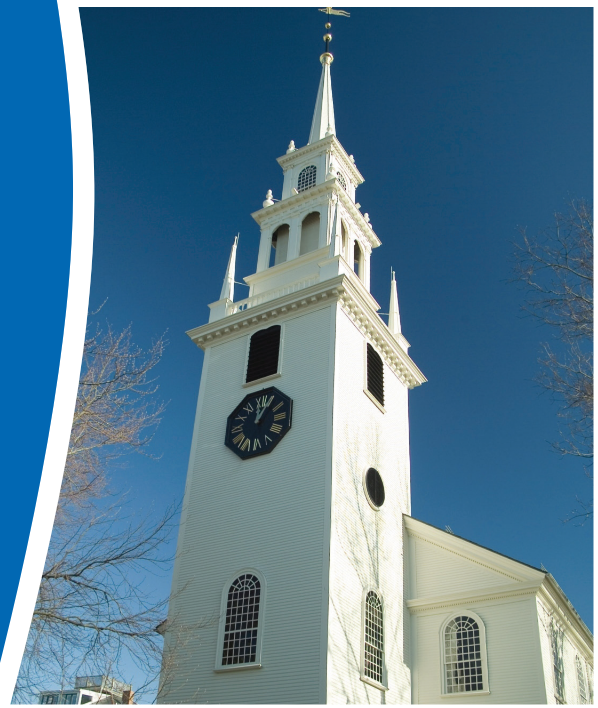
Appraisal	330-451-7085
Board of Revision	330-451-7998 330-451-7250
Commercial Agricultural Use Valuation (CAUV)	330-451-7294
Destroyed Property	330-451-7640
Dog Licenses	330-451-7354
Estate Tax	330-451-7184
Fiscal Administration	330-451-7504
Geographic Info Systems(GIS)	330-451-7193
Homestead Exemption	330-451-7323
Information Technology	330-451-1411
Manufactured Home	330-451-7641
Real Estate Transfer	330-451-7322 330-451-7333
Real Property Exemption	330-451-7184
Settlement/Budget	330-451-7325
Tax Map	330-451-7341
Vendors License	330-451-7354
Weights & Measures	330-451-2377

Hours:
8:30 a.m. - 4:30 p.m.
Monday - Friday

ALAN HAROLD
STARK COUNTY AUDITOR

Tax Exempt Property

COUNTY AUDITOR
STARK COUNTY, OHIO



ALAN HAROLD
STARK COUNTY AUDITOR

How is a tax exemption obtained?

An application for real property tax exemption may be obtained by contacting your County Auditor. The Auditor's staff can assist you in completing the application. The completed application must be submitted to the County Auditor's office by December 31st of the year the tax exemption is sought.

The application will be processed and forwarded to the State Tax Commissioner. Approval or denial of exempted status is then determined by the Tax Commissioner in accordance with Ohio law.

Which properties are eligible for a tax exemption on real property?

Property used exclusively for charitable or public purposes, such as schools, churches, government buildings, hospitals, and public recreation areas generally qualify as tax exempt. Colleges and universities, nature preserves, children's homes and certain homes for the aged may also qualify.

Which taxes are exempt?

Owners of exempt properties do not pay any real property taxes. Any special assessments, such as sewer maintenance or street lighting, may appear on the tax bill and must be paid by the property owner.

Once a tax exemption is granted on my real property, is it permanent?

Tax exempt status will carry into future years. The owner must re-apply if the use of the property changes or ownership is transferred.

If an organization was entitled to a real property tax exemption and has not previously applied, is the organization entitled to a refund of taxes for the prior years it would have been exempt?

An organization may be eligible for a refund of up to three years of taxes paid, provided the property meets all requirements for tax exempt status during those years. The organization must specifically request exemption for prior years on the exemption application.

What if a portion of the tax exempt property is leased to a profit making business?

If a pre-determined tax exemption is secured and a portion of the real property should be leased for a profit making business the tax exemption would not be entirely eliminated. The property can be considered part taxable and part exempt. The Tax Commissioner must determine which portion of the property is tax exempt.

If a tax exempt organization purchases additional property, is it tax exempt?

An exemption must be obtained for the new real property. An exemption application must be filed for the newly acquired property, even if the property was exempt under the previous owner.

Examples of properties that may be exempt.

Church Property

May be exempt:

Church Building
Church School
Church Parking lot
Church Hall-used exclusively for religious purposes

May not be exempt:

Minister's Residence
Rental Apartments
Church Hall-used for a profit making activities

Municipal Property

May be exempt:

Parks & Recreation areas
City Hall
Police & Fire Stations
Cultural Centers

May not be exempt:

Pay parking lots and garages
Properties leased-for non-profit organizations

Non-profit property

May be exempt:

Hospitals
Homes for the aged-not for profit

May not be exempt:

Doctor's Offices
Pharmacies-within hospitals
Independent Living Centers
Senior Citizens Centers
Nursing Homes-for profit