

8. 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 ten (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 |
| 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 (2) 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 (2) copies of the completed application to the Ohio Department of Taxation, Equalization Division, P.O. Box 530, Columbus OH 43216-0530.