

**SHELBY COUNTY AUDITOR'S OFFICE
EXEMPTION APPLICATION GUIDELINES**

Instructions For Filing DTE 23 Exemption From Real Estate Taxes

- 1) You are filing for exemption on the tax year following the tax year you acquire the property.
- 2) Fill out the DTE 23 form located on the forms page of the Shelby County Auditor's website or the Ohio Department of Taxation website listed below and send two copies back to the Auditor's Office:

https://tax.ohio.gov/static/forms/real_property/dte_dte23_fi.pdf
- 3) Include any supplemental supporting documentation necessary to assist the State of Ohio Department of Taxation make a determination for exempt status.
- 4) The Auditor's Office and Treasurer's Office will complete page 3 and 4, then submit the application and supporting documents to the Ohio Department of Taxation, keeping one copy on file for our records.
- 5) Taxes will need to be paid in full for the tax year you acquired the property. For example, if you purchase property in calendar year 2023, you must pay all taxes in full that are billed for tax year 2023 due in calendar year 2024.
- 6) You must at least pay the special assessments going forward until you are granted exemption. The only problem with this option is that if you are denied exemption, you will owe back taxes plus penalties and interest. Your other option is to continue to pay all the taxes in full. You will be refunded any overpayments if the exemption is granted.
- 7) Once exemption is granted, the Auditor's Office changes the classification to exempt and makes adjustments to the taxes according to the instructions from the Ohio Department of Taxation.
- 8) If you are denied exemption, the Auditor's Office will contact you about the denial, and any back taxes will need to be paid immediately.
- 9) This process takes anywhere from 4 months to over 1 year, depending on the case load at the Ohio Department of Taxation.

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Documents to include with DTE 23 Exemption Application

- Copy of deed
- Articles of Incorporation
- Constitution
- Bylaws
- IRS Determination Letter
- Most Recent Federal Income Tax Return
- Handbook

OHIO REVISED CODE

SECTIONS FOR EXEMPTION FROM REAL PROPERTY TAX

5709.07	Schools, Churches & Colleges
5709.08	Government & Public Property
5709.081	Public Recreational Facility Used For Athletic Events
5709.084	Convention Centers
5709.09	Nature Preserves
5709.10	Public Property
5709.11	Municipal Utility Works
5709.111	Treatment, Distribution, And Sale Of Water To Consumers
5709.12	Public Or Charitable Purposes
5709.121	Exclusive Charitable Or Public Purpose Defined
5709.13	Children's Home
5709.14	Graveyards
5709.16	Monuments & Memorials
5709.17	Memorial Or Cemetery Associations Or Veteran's Organizations
5709.18	Prehistoric Earthworks Or Historic Buildings
5709.53	Solar, Wind Or Hydrothermal Energy System And Of Certain Facilities