

County name

Pre-Residential Development Property – Application for Tax Exemption and Remission

Office Use Only

County application number

DTE application number

Date received by county auditor

General Instructions

- Submit 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 sought. If you need assistance in completing this form, contact your county auditor.
- The treasurer's certificate (page 4) of this application must be completed. Ask your county auditor for the procedure to follow to obtain the treasurer's certificate. When presented with this application, the county treasurer should promptly complete the certificate and return the application to you so it may be filed with the county auditor. The county treasurer should make certain that the treasurer's certificate is complete and accurately reflects the payment status of taxes, special assessments, penalties, and interest, by tax year. It is the applicant's responsibility to make sure the information supplied by the county auditor and the county treasurer is complete and accurate.
- 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. This application must be signed by the property owner or the property owner's representative.

Special Instructions for Pre-Residential Development Property Applications

Ohio Revised Code Section 5709.56 permits the exemption of the increase in value of pre-residential development property. To be considered pre-residential development property, the property must:

- Be a part of a plat presented to the County Auditor for approval during tax year 2023 or later
- Be intended for the construction of one or more residential buildings
- Construction of a residential building must not have commenced
- The property must not already be exempt under R.C. 5709.40, 5709.41, 5709.73, or 5709.78.

The exemption permitted under R.C. 5709.56 expires after seven tax years or upon the first of the following event occurrences:

- The property is transferred for consideration by a qualifying owner to another person
- Construction of a residential building commences on the property
- Any portion of the value of the property becomes exempt under R.C. 5709.40, 5709.41, 5709.73, or 5709.78.

The qualifying owner must certify that the parcels subject to the application meet the above requirements by signing page three of this application. The county auditor may not approve an application that lacks the required certification.

Please Type or Print Clearly

Applicant name

Name

Notices concerning
this application
should be sent to

Name (if different from applicant)

Address

City

State

ZIP

Telephone number

Email Address

If the county auditor is in possession of an email address for you, the auditor may choose to send you important notices about your application by email and regular mail instead of by certified mail.

List of Applied Parcels

Instructions to the applicant: List the parcel number of each applied parcel in the column labeled "Parcel Number." If additional space is required, request additional sheets from the auditor. Only include parcels that qualify as pre-residential development property (see special instructions, page 1).

Instructions to the auditor: Complete the remaining columns to determine non-exempted value for each parcel. See bulletin 25 for additional guidance.

[illegible]

1. Application is made to: ☐ Exempt newly platted parcels ☐ Transfer already exempt parcels to subsequent qualifying owner without consideration
2. Date plat subdividing property was presented to the auditor
Attach copy of plat. _____
3. Purchase price of original property from which parcels were subdivided.
Attach copy of deed(s) for original property. _____
4. Title holder's name. _____
5. If applicant is different from title holder, please explain _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____

Application is hereby made to have the aforementioned property placed on the tax-exempt list pursuant to Ohio Revised Code Section 5709.56(A)(1).

I certify that the parcels subject to this application satisfy the requirements of Ohio Revised Code Section 5709.56(A)(1). Construction of one or more residential buildings is planned but has not yet commenced on each applied parcel. No parcel subject to this application is exempted from taxation under section 5709.40, 5709.41, 5709.73, or 5709.78 of the Ohio Revised Code.

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.

Applicant or representative signature

Print name and title

Address

City

State

ZIP code

Telephone number

Date

Treasurer's Certificate

If the Treasurer's Certificate is not properly filled out and signed, the auditor will have **no jurisdiction** to act on the application, and **it will be subject to dismissal**.

(**Notice to treasurer:** The first paragraph of this certificate must always be complete.)

I hereby certify that all **taxes, penalties and interest** levied and assessed against the above described property have been paid in full up to and including the tax year _____. The most recent year for which taxes have been charged is tax year _____.

I further certify that the only **unpaid taxes, penalties and interest** that have been charged against this property are as follows:

Parcel Number	Tax Year	Taxes (including penalties and interest)

If additional years are unpaid, please list on an attached sheet.

Have tax certificates been sold under R.C. 5721.32 or 5721.33 for any of the property subject to this application?

☐ Yes ☐ No

Are any unpaid taxes listed on this certificate subject to a valid delinquent tax contract under R.C. 323.31(A)?

☐ Yes ☐ No

If yes, list tax years _____

Comments:

County treasurer (signature)

Date