



JULIE A. ADKINS
SENECA COUNTY AUDITOR

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With passage of House Bill 59, the State Biennium Budget Bill, (ORC 5709.17) a tax exemption was created for real property held or occupied by a veterans' or fraternal organization that qualifies for exemption from taxation under various provisions of the Internal Revenue Code, as amended, and have been operating in Ohio for at least 100 years. Fraternal organization means a domestic fraternal society, order, or association operating under the lodge, council, or grange system, **except** real estate held by such an organization for the production of rental income in **excess** of thirty-six thousand dollars in a tax year, before accounting for any cost or expense incurred in the production of such income. For the purposes of this division, rental income includes only income arising directly from renting the real estate to others for consideration.

An Application for Real Property Tax Exemption and Remission Form DTE 23 must be filed, in triplicate, with the auditor's office in the county where the property is located. The deadline for filing with the county auditor is December 31 of the year for which the exemption is sought. This amendment applies to tax year 2013 and every tax year thereafter.

The Ohio Department of Taxation, Office of the Tax Commissioner, makes the final determination on the application for the exemption of real property from taxation. After a property is granted exemption through this process, to remain on the tax-exempt list the property owner **must** file an annual renewal with the county auditor to report the gross income earned from the property in the preceding year. This is done with DTE Form 23V. Failure to return this form to the county auditor will result in the property being restored to the taxable list.

For your convenience we have enclosed a DTE 23 with this memo. In the future forms DTE 23 and DTE 23V may be obtained by visiting my office at 109 S Washington St, Ste 2206, Tiffin, Ohio, or calling 419-447-0692 and requesting one by mail or by accessing the Forms Section of the web site at www.senecacountyauditor.org.

Please do not hesitate to contact my office if we can be of further assistance to you.