

# Real Property Tax Exemption

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According to the Ohio Revised Code 5709.07 (A) (2) and (3), “The following property shall be exempt from taxation:

- Houses used exclusively for public worship, the books and furniture in them, and the ground attached to them that is not leased or otherwise used with a view to profit and that is necessary for their proper occupancy, use, and enjoyment;
- Real property owned and operated by a church that is used primarily for church retreats or church camping, and that is not used as a permanent residence. Real property exempted under division (A) (3) of this section may be made available by the church on a limited basis to charitable and education institutions if the property is not leased or otherwise made available with a view to profit.

Below are the procedures for applying for this exemption:

1. File a [D.T.E. Form 23](#) in triplicate with your [local County Auditor](#).
2. The County Auditor attaches the required property record data and his/her recommendation; the County Treasurer certifies the property’s tax payment status as current.
3. The County Auditor forwards the D.T.E. Form 23 to the Ohio Department of Taxation, Division of Tax Equalization.
4. A Journal Entry, containing one of the responses below, is returned to the County Auditor and the property owner:
  - a. additional information is required
  - b. the application is denied, reasons are stated
  - c. the application is approved under specific sections of the O.R.C.
  - d. the property is to be split-listed—partially exempt from taxation and partially eligible for taxation based on its use
5. The opportunity for a hearing or appeal process is available
6. The County Auditor processes the Journal Entry as ordered for the tax year ordered

Special Processing Notes:

1. D.T.E. Form 23 must be filed by the building owner who may in turn deduct the rent accordingly.
2. The tax exemption may be retroactive back to the date of occupancy.
3. The process may take up to one year.