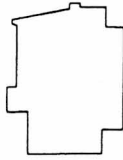


Auditor's Office

Tuscarawas County

MATT JUDY, Auditor
125 E. High Avenue
New Philadelphia, Ohio 44663



Telephone
(330) 365-3319
Fax: (330) 365-3397

Dear Applicant,

The following information is necessary in completing your application for Real Property Exemption (Form DTE 23). Three applications are to be given to the County Auditor's office.

One of these must be an original. Only two of the three applications need attachments. You may also bring in a fourth copy to be stamped and numbered by our office, for your own records. **As long as the parcel numbers are in the same taxing district, they may all be included on the same application.**

Please keep in mind that an exemption is **not** given for the year of purchase (please refer to ORC 5713.08). The taxes for the purchase year must be paid. The exemption should be filed the following year.

Our office will provide the property record card and also complete page 4 of the application, before forwarding to the State of Ohio Department of Taxation. Once the applications are received at the State, the decision of whether to grant or deny could take anywhere from 6 -13 months. You will be notified of the decision by letter, from the State, at the address you provide on the application.

While the exemption is pending, you will continue to receive tax bills for the parcels filed on. You may either pay these and get reimbursed at a later date if the exemption is granted or wait for the decision to come back from the State. If you decide to hold the tax bill, please be aware that penalties and interest will accrue on the parcel. If the decision is to deny (full denial or partial), you will be liable for the taxes and interest on the parcel or portion denied. The State will remit penalties only. If the decision is to grant (full exemption or partial), the taxes, penalties and interest will be deleted from the parcel or portion exempted.

The above is suggested to assist you. If you have any further questions, please contact this office at 330-365-3319.

Sincerely,

A handwritten signature in cursive script that reads "Matt Judy".

MATT JUDY
Tuscarawas County Auditor