



Ohio Revised Code

Section 5713.083 Notice when exempt property ceases to qualify for exemption; charge for failure.

Effective: April 9, 2025

Legislation: House Bill 496 - 135th General Assembly

(A) The owner of property appearing on the exempt list shall notify the county auditor, on a form prescribed by the tax commissioner, if the use of the property changes from the use stated on the application for exemption filed for the property. The notification shall be filed with the county auditor on or before the last day of the tax year for which the property's use so changes. Upon receipt of the notification, the county auditor shall return the property to the tax list.

(B) If the county auditor discovers that an owner failed to properly notify the auditor as required under division (A) of this section, the auditor shall impose a charge against the property described in that division equal to the total amount by which taxes were reduced for any of the five preceding tax years that the auditor ascertains the property was not entitled to the exemption and was owned by the current owner. The auditor shall notify the owner, by ordinary mail, of the charge, the owner's right to appeal the charge, and the manner in which the owner may appeal the charge. The owner may appeal the imposition of the charge by filing an exemption application with the tax commissioner under section 5715.27 of the Revised Code. Notwithstanding division (A) of section 5713.081 of the Revised Code, if the tax commissioner determines that the property was entitled to an exemption for one or more tax years for which a charge was imposed under this division, the tax commissioner may order the charge to be removed for those years and may remit any taxes, penalties, and interest paid for those years in the manner prescribed by section 5715.22 of the Revised Code. The charge shall be collected in the same manner as other delinquent taxes.
