

County name \_\_\_\_\_

## Tax Incentive Program – Power of Attorney for Real Property Tax Exemption Application

Date received by county auditor

Date received by DTE

Office Use Only
County application number
DTE application number

### General Instructions

This form is used by a real property owner to appoint an official or employee of a political subdivision as the property owner's agent for purposes of filing the DTE form 24, Tax Incentive Program Application for Real Property Tax Exemption and Remission, to request an exemption under Ohio Revised Code section 725.02, 1728.10, 5709.40, 5709.41, 5709.73 or 5709.78. This form (DTE 24P) should be filed with DTE form 24. **Caveat:** If the exemption for which the power of attorney is given involves service payments in lieu of taxes, those payments will remain in effect for the term of the exemption, even if the property is used for another exempt purpose after the tax incentive exemption is granted, unless the political subdivision consents in writing to the subsequent exemption. These service payments are also binding on future owners if the political subdivision or the property owner files a notice with the county recorder after the tax commissioner approves

the application, unless the political subdivision consents in writing to the subsequent exemption. Failure to file such notice relieves only future owners from the obligation to make service payments if the property becomes exempt under any other provision of the Revised Code.

Use Part A if the property owner is an individual or an individual general partner of a partnership that owns the property. Use Part B if the property owner is a corporation or if the general partner of the partnership that owns the property is a corporation. Fill in the name of the property owner as grantor of the power of attorney, the name of the official or employee of the political subdivision that is appointed attorney in fact, and the parcel numbers of the property subject to the power of attorney. The property owner or representative must sign the power of attorney in the presence of a notary public.

I, \_\_\_\_\_, of \_\_\_\_\_, make  
 (Name of property owner) (Address of property owner)

\_\_\_\_\_, of \_\_\_\_\_, my  
 (Subdivision name) (Name of attorney in fact) (Title)

attorney in fact to do the following on my behalf: to file DTE form 24 with the \_\_\_\_\_ county auditor  
 (County name)  
 requesting a tax exemption from the tax commissioner on the real property identified by parcel numbers:

\_\_\_\_\_  
 (List parcel numbers)

to appeal any denial of the request for exemption; and to defend any complaint that may be filed against the continued exemption of those parcels if exemption is granted. I give \_\_\_\_\_ the authority to perform  
 (Name of attorney in fact)

any act necessary to fulfill this power of attorney with full power of substitution and revocation, I ratify all that  
 \_\_\_\_\_, or his/her substitute, shall lawfully do pursuant to this power of attorney.  
 (Name of attorney in fact)

I have signed this power of attorney on \_\_\_\_\_ (Date) \_\_\_\_\_ (Signature of property owner)

State of Ohio )  
 )  
 County of \_\_\_\_\_ ) Social Security number \_\_\_\_\_

The forgoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ by

\_\_\_\_\_  
 (Name of property owner)

\_\_\_\_\_  
 Notary public

**B. Power of Attorney Granted by a Corporation**

The \_\_\_\_\_, a corporation duly organized under the laws of \_\_\_\_\_,  
(Name of property owner) (State)  
and having its principal office in \_\_\_\_\_, state of Ohio, makes \_\_\_\_\_,  
(Location) (Name of attorney in fact)  
\_\_\_\_\_, of \_\_\_\_\_ its attorney in fact to do the following  
(Title) (Subdivision name)

on its behalf: to file DTE form 24 with the \_\_\_\_\_ county auditor requesting a tax exemption from the tax  
(County name)  
commissioner on the real property identified by parcel numbers \_\_\_\_\_  
(List parcel numbers)

to appeal any denial of the request for exemption; and to defend any complaint that may be filed against the continued  
exemption of those parcels if exemption is granted. I give \_\_\_\_\_ the authority to perform  
(Name of attorney in fact)  
any act necessary to fulfill this power of attorney with full power of substitution and revocation, I ratify all that  
\_\_\_\_\_, or his/her substitute, shall lawfully do pursuant to this power of attorney.  
(Name of attorney in fact)

The \_\_\_\_\_ has signed this power of attorney on \_\_\_\_\_  
(Name of property owner) (Date)

\_\_\_\_\_  
(Name of property owner)  
By \_\_\_\_\_ President  
[Corporate seal] \_\_\_\_\_ Secretary

State of Ohio )  
)  
County of \_\_\_\_\_ ) Social Security number \_\_\_\_\_

The forgoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ by  
\_\_\_\_\_, president of \_\_\_\_\_, a \_\_\_\_\_  
(Name of property owner) (State)  
corporation, on behalf of the corporation.

\_\_\_\_\_  
Notary public