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

Date Received by County Auditor
Date Received by DTE

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 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.

Please type or print clearly.

A. Power of Attorney Granted by an Individual

I, ____________________________, of ____________________________, make
(name of property owner) (address of property owner)

__________________________, ____________________________, my
(name of attorney in fact) (title) (subdivision name)

attorney in fact to do the following on my behalf: to file DTE Form 24 with the
County
(county name)

Auditor 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
(name of attorney in fact)

the authority to perform 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
(name of attorney in fact)
pursuant to this power of attorney.

I have signed this power of attorney on ____________________________ (date) (signature of property owner)
State of Ohio County of ____________________________ SS:

The foregoing 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 ______________________,
and having its principal office in _____________________________, State of Ohio, makes ______________________,
(name of property owner) ______________________, of _____________________________, (subdivision name)
(name of attorney in fact) ______________________, (title) _____________________________, (county name)
(name of property owner) hereby appoints ______________________________ as its attorney in fact to do the following on its behalf: to file DTE Form 24 with the County Auditor 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 ______________________ (name of attorney in fact) the authority to perform 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) ______________________, has signed this power of attorney on ______________ (date)
(name of property owner) ______________________
(name of property owner) ______________________
By _____________________________
President _____________________________
[Corporate Seal] _____________________________
Secretary

State of Ohio
County of _____________________________

The foregoing instrument was acknowledged before me this ________ day of ______________, ________ by _____________________________, President of _____________________________, a _____________________________ corporation, on behalf of the corporation.

(State) _____________________________

Notary Public