Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000126

January 31, 2022

107 LLC
Lois J. Fisher
115 N. Prospect St. Ste. 3A
Marion, OH 43302

Re:		
	DTE No:	CE 0959
	Auditor's No.:	W756
	County:	Marion
	School District:	Marion CSD
	Parcel Number(s):	12-201000-1300

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on March 30, 2020.

I. Factual Background

The applicant, 107 LLC, is requesting exemption from real property taxation. The property was acquired on August 2, 2017. The applicant leases a portion of the property to Treca Digital Academy for use as a Statewide eSchool. The applicant and Treca Digital Academy entered into the lease agreement on November 20, 2018, with a commencement date of July 1, 2019 and terminating June 30, 2024. The leased portion of the property is identified as 107 North Main Street, Marion, Ohio, Suite 100, which consists of 7,996 square feet on the first floor and 11,163 square feet of the lower level for a total of 19,159 square feet.

II. Ohio Revised Code Section 5709.07

The Ohio Legislature amended the public schoolhouse exemption provided by R.C. 5709.07 in 2011. Effective September 29, 2011, R.C. 5709.07(A)(1) provides:

> Real property used by a school for primary or secondary educational purposes, including only so much of the land as is necessary for the proper occupancy, use, and enjoyment of such real property by the school for primary or secondary educational purposes. The exemption under division (A)(1) of this section does not apply to any portion of the real property not used for primary or secondary educational purposes.
> For purposes of division (A)(1) of this section:
>
> (a) "School" means a public or nonpublic school. "School" excludes home instruction as authorized under section 3321.04 of the Revised Code.
>
> (b) "Public school" includes schools of a school district, STEM schools established under Chapter 3326. of the Revised Code, community schools established under Chapter 3314. of the Revised Code, and educational service centers established under section 3311.05 of the Revised Code.

(c) "Nonpublic school" means a nonpublic school for which the state board of education has issued a charter pursuant to section 3301.16 of the Revised Code and prescribes minimum standards under division (D)(2) of section 3301.07 of the Revised Code.

Section 757.80 of Am.Sub.H.B. No. 153, 2011 Ohio Laws 28, provides that this amendment to R.C. 5709.07 apply to tax year 2011 and subsequent years. Here, Treca Digital Academy used a portion of the property in tax years 2020, 2021, and 2022 as a community school. Accordingly, under the amended provisions of R.C. 5709.07, effective September 29, 2011, the portion of the property used by Treca Digital Academy is entitled to exemption exemption pursuant to R.C. 5709.07.

III. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.07, private schoolhouse, and part of the property is not entitled to be exempt for the reasons set forth above. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be split-listed as follows:

Property exempt from taxation:

The 19,159 square feet of the building that is used as a Statewide eSchool.

The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020, 2021, and 2022. The Tax Commissioner further orders that all taxes, penalties and interest paid for these years be remitted in the manner provided by R.C. 5715.22. The subject property shall be restored to the tax list for tax year 2023, after which the applicant may seek exemption for the subject property.

Property to remain on the tax list:

The balance of the subject property not listed above as exempt.

The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000306

January 31, 2022

1223 West Sixth LLC
1223 West Sixth Street
Cleveland, OH 44113

Re:	DTE No:	DE 1615
	Auditor's No.:	2021-128
	County:	Cuyahoga
	School District:	Cleveland Municipal CSD
	Parcel Number(s):	101-09-030

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000036

FINAL DETERMINATION

January 18, 2022

Adams Cty Baptist Church
Danny E. Lambert
42 State Route 137
Winchester, OH 45697

Re:	DTE No:	DE 1474
	Auditor's No.:	21-07
	County:	Adams
	School District:	Ohio Valley LSD
	Parcel Number(s):	075-14-01-010.001

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000007

January 4, 2022

Agape Prayer Center
Esther E. Myers
1941 Kathy Dr.
Fairborn, OH 45324

Re: DTE No:	DE 2219	
Auditor's No.:	----	
County:	Preble	
School District:	Eaton CSD	
Parcel Number(s):	M40-0006-063-04-008-000	M40-0006-070-01-002-000
	M40-0006-070-01-003-000	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 25, 2021. The procedure for applying for a property tax exemption is set forth in Ohio Revised Code Section 5715.27(A):

> Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption in cases where the owner did not file the application. This determination of jurisdiction was made by the Board of Tax Appeals in *Total Health Care Plan, Inc. v. Zaino* (Dec. 17, 2004), B.T.A. No. 2003-A-57, citing the Ohio Supreme Court in *Performing Arts School of Metropolitan Toledo Inc. v. Wilkins* (2004), 104 Ohio St.3d 284, 2004-Ohio-6389. Since the issuance of that opinion, the General Assembly has granted additional parties standing to file an exemption application, but the underlying principle remains in effect that a party must have standing to file the application for the Tax Commissioner to have jurisdiction to consider the application.

In this case, the applicant did not sign page three of the application. Therefore, the applicant did not declare under penalty of perjury that the application was true, correct and complete, to the best of the applicant's knowledge. Without a signature making such attestation, the applicant does not have standing to file for tax exemption on the property, and accordingly the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000084

FINAL DETERMINATION

January 25, 2022

Agler Joint Venture LLC
Attn: Meg Long
8400 Industrial Parkway
Plain City, OH 43064

Re:	DTE No:	DE 2455
	Auditor's No.:	21-24-E
	County:	Franklin
	School District:	Columbus CSD
	Parcel Number(s):	010-137521

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 6, 2021.

An enterprise zone agreement, executed on May 17, 2021, between the City of Columbus and Agler Joint Venture, LLC, exempts for a period of 10 years 75% of the assessed value of all real property improvements made to the project site.

The Tax Commissioner finds that 75% of the increase in the assessed value of real property constituting the project site is legally exempt from taxation pursuant to Ohio Revised Code Section 5709.62, municipal enterprise zone, for such period and with such limitations as comport with the provisions set forth in R.C. 5709.61 through 5709.66 and the relevant enterprise zone agreement.

Based upon information available to the Tax Commissioner, the Tax Commissioner consents to the requested exemption and orders that the property described above be entered upon the list of property in said county which is exempt from taxation beginning in the first year for which the real property would first be taxable were that property not exempted from taxation for a period of 10 years, such period not to exceed 10 years.

The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years on the exempt portion of the property described above be remitted in the manner provided by R.C. 5715.22.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000016

FINAL DETERMINATION

January 12, 2022

Akron Ohio Iota Corp
600 S. Cleveland-Massillon Rd.
Fairlawn, OH 44333

Re:	DTE No:	CE 0785
	Auditor's No.:	12302
	County:	Summit
	School District:	Akron CSD
	Parcel Number(s):	6861733

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07/5709.121.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax years 2017, 2018, and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000034

January 18, 2022

Akron Zoological Park
500 Edgewood Ave
Akron, OH 44307

Re:	DTE No:	DE 1641		
	Auditor's No.:	12418		
	County:	Summit		
	School District:	Akron CSD		
	Parcel Number(s):	67-10397	67-14764	68-38213
		67-35645	68-13664	68-15294
		67-08700	68-10637	

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000128

January 31, 2022

Allen R. Yoder
Zachary J. Mathie, Attorney
138 E. Jackson St.
Millersburg, OH 44654

Re:	DTE No:	CE 2147
	Auditor's No.:	696-16
	County:	Coshocton
	School District:	Garaway LSD
	Parcel Number(s):	0080000000300

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 21, 2020.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Association of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not begin using the property for an exempt purpose until November 5, 2020. Therefore, exemption cannot be considered for tax year 2020.

On November 3, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000086

January 25, 2022

American Legion Post 134 Hall Adkins
PO Box 332 23363 US 23
Circleville, OH 43113

Re:		
	DTE No:	DE 1416
	Auditor's No.:	65-2321
	County:	Pickaway
	School District:	Circleville CSD
	Parcel Number(s):	A-0100010037500

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on July 26, 2021.

I. Factual Background

The applicant, American Legion Post 134 Hall Adkins, seeks exemption of real property from taxation, consisting of a commercial building and parking lot located on 2.04 acres. The applicant is recognized by the Internal Revenue Service as a 501(c)(19) organization. The application includes a copy of the organization's 2020 I.R.S. Form 990 Return of Organization Exempt From Income Tax. No rental income was reported for fiscal year 2020. A detailed floor plan of the building was provided. The building is used for various administrative tasks and meeting purposes. A portion of the building described as "Bar Area" totals 1,184 square feet.

II. Ohio Revised Code Section 5709.17

R.C. 5709.17(B) exempts from taxation:

> (B) Real estate and tangible personal property held or occupied by a qualifying veterans' organization and used primarily for meetings and administration of the qualifying veterans' organization or for providing, on a not-for-profit basis, programs and supportive services to past or present members of the armed forces of the United States and their families, except real estate held by such an organization for the production of rental income in excess of thirty-six thousand dollars in a tax year, before accounting for any cost or expense incurred in the production of such income. For the purposes of this division, rental income includes only income arising directly from renting the real estate to others for consideration, but does not include income arising from renting the real estate to a qualifying veterans' organization.

To determine the applicant's eligibility as a qualifying veterans' organization for real property tax exemption, the Tax Commissioner must verify the applicant's standing as a 501(c)(19) or (23) organization under the Internal Revenue Code, and that the applicant's property did not produce more than thirty-six thousand dollars in rental income in the preceding tax year.

The applicant, a veterans' organization that is exempt under section 501(c)(19) of the Internal Revenue Code, reported no gross rental income for fiscal year 2020. However, under the amended provisions of R.C. 5709.17(B), effective March 30, 2018, the subject property is only entitled to exemption for the property that is used primarily for meetings and administration of the qualifying veterans' organization or as a venue for providing services, on a not-for-profit basis to past and present members of United States armed forces and their families. Here, 1,184 square feet of the building is used as a canteen. Therefore, that portion of the property does not qualify for exemption pursuant to R.C. 5709.17(B).

III. Conclusion

Based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.17, veterans' organization, and part of the property is not entitled to be exempt for the reasons set forth above. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be split-listed as follows:

Property exempt from taxation:

The balance of the property not listed below as taxable.

The Tax Commissioner orders that the property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties, and interest be remitted in the manner provided by R.C. 5715.22. Subsequent to the years for which exemption is granted by this final determination, the owner of a property exempted under R.C. 5709.17(B) or 5709.17(D) must annually file DTE Form 23V, Veterans' and Fraternal Organization Tax Exemption Renewal Application, with the county auditor to establish whether the property is eligible for continued exemption. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

The 1,184 square feet of the building used as a canteen.

The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

January 25, 2022

Aprile Adorn Foster El
816 S Eureka Ave
Columbus, OH 43204

Re:	DTE No:	DE 1236	
	Auditor's No.:	21-96	
	County:	Franklin	
	School District:	Columbus CSD	
	Parcel Number(s):	010-078229-00	010-M097-09200

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on July 7, 2021.

I. Factual Background

The record shows that the Applicant acquired title to the subject property on March 6, 1987, by deed from Charles A. Ewing and Rosemary J. Ewing, his wife. The Applicant states in the application section for listing how the property is being used, as "my personal home where I live." The Applicant lists the date when exempt use began as "from birth, April 12, 1960." The application cites the following Ohio Revised Code Sections in support of the application: Group 147, Registration #AA222141, and U.S. Code Title 22. The applicant submitted a copy of a "Amend Order Decree Confirming Declaration as to Correct Name." The document seeks the "Declaration of a Nationality, Declaration of Status and birthright ties with the Al Maroc Empire and not with the United States." The Applicant submitted a copy of a Diplomatic Passport issued to Aprile Adorn Foster El from the "State Department of Asiatic Nation of North American Visa. Pursuant to: Holy Koran Circle 7 Chapter 45 page 56, Paragraph (1). Moorish Science Temple of America." The document claims "Immunity of our National(s) of America. Pursuant to: United States Code (U.S.C.) Title 22, Foreign Relations and Intercourse Chapter 11, Foreign Agents and Propaganda, Section 613 providing for Immunities of such agents (Factotum): Exemption and Treaty of 1787 C.E. Treaty of Peace and Friendship (Amity and Commerce between the Moorish Sultan Seyyidi Abdullah Mohammed XVII) and the United States Art (6) 'Moors not subject to these dominions, see U.S. Statutes at Large Foreign Treaties 1787-1845 VOL. 8 pp 100-105, Still in force'."

II. Ohio Revised Code Sections 5709.01 and 5715.271

The rule in Ohio is that all real property is subject to taxation. R.C. 5709.01. Exemption from taxation is the exception to the rule. *Seven Hills Schools v. Kinney* (1986), 28 Ohio St. 3d 186. Exemption statutes must be strictly construed. *American Society for Metals v. Limbach* (1991), 59 Ohio St. 3d 38, 40 and *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St. 3d 432.

The United States Supreme Court has ruled that all property is subject to state legislation after it is transferred from the United States, as set forth in *Wilson v. Omaha Indian Tribe*, 442 U.S. 653, 99 S.Ct. 2529 (1977):

> "We hold the true principle to be this, that whenever the question in any Court, state or federal, is, *whether* a title to land which had once been the property of the United States has passed, that question must be resolved by the laws of the United States; but that *whenever,* according to those laws, *the title shall have passed,* then that property, like all other property in the state, is *subject to state legislation;* so far as that legislation is consistent with the admission that the title passed and vested according to the laws of the United States." *Oregon ex rel. State Land Bd. v. Corvallis Sand & Gravel Co.*, 429 U.S. 363, 377, 97 S.Ct. 582, 590, 50 L.Ed.2d 550 (1977), quoting *Wilcox v. Jackson,* 38 U.S. 498, 517, 13 Pet. 498, 517, 10 L.Ed. 264 (1839) (emphasis added by the *Corvallis* Court).

Therefore, all real property located in the State of Ohio and having been transferred from the federal government, is subject to taxation under R.C. 5709.01.

R.C. 5715.271 provides that "[i]n any consideration concerning the exemption from taxation of any property, the burden of proof shall be placed on the property owner to show that the property is entitled to exemption." Therefore, the property owner has the burden of proof to show that his property is entitled to exemption. Here, the Applicant did not cite any Ohio Revised Code section that provide for exemption of real property from taxation. All code sections relate to matters irrelevant to exemption. Further, the Applicant did not describe any use of the property that might be eligible for real property tax exemption under any exemption statute.

The Ohio Supreme Court found in a similar situation that a petitioner's filings "fit into the 'tax protester' category, a category long recognized by the federal courts. Tax-protester filings are typically composed of 'a hodgepodge of unsupported assertions, irrelevant platitudes, and legalistic gibberish.' " *Abraitis v. Testa*, 137 Ohio St.3d 285, 2013-Ohio-4725, ¶ 8, 998 N.E.2d 1149, citing *Dunham v. Commr. of Internal Revenue*, T.C. Memo. 2003–260, 2003 WL 22073043, *1, 3 (Sept. 8, 2003). Similarly, here, the Applicant's contentions and filings are without merit.

Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption. Here, the Applicant has failed to sustain its burden of proof that the subject property is eligible for real property tax exemption. Therefore, the subject property fails to qualify for real property tax exemption.

III. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000130

FINAL DETERMINATION

January 31, 2022

Archbishop of Cincinnati
Michael Newton
509 Harrison Ave.
Harrison, OH 45030

Re:	DTE No:	BE 2298
	Auditor's No.:	19-153
	County:	Hamilton
	School District:	Southwest LSD
	Parcel Number(s):	561-0002-0278-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 15, 2019.

By letter dated, September 17, 2021, the applicant withdrew the subject application.

Giving effect to the applicant's request, the Tax Commissioner hereby dismisses the application.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000488

January 31, 2022

Arts Center Foundation Parking Ltd
Ty Sutton, CEO
138 N. Main St.
Dayton, OH 45402

Re:	DTE No:	CE 2211		
	Auditor's No.:	2020-72		
	County:	Montgomery		
	School District:	Dayton CSD		
	Parcel Number(s):	R72 00201 0010	R72 00201 0011	R72 00201 0012
		R72 00201 0014	R72 00201 0015	R72 00201 0016

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable, as amended by House Bill 110, 134th General Assembly.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021 and that taxes, penalties and interest for tax years 2017, 2018 and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. Pursuant to the provisions of R.C. 5709.121(G)(1), the property shall be restored to the tax list begining tax year 2025.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000065

January 18, 2022

Athalia Village
Roger Camp
14407 State Rt 7
Proctorville, OH 45669

Re:	DTE No:	DE 1375
	Auditor's No.:	44-20-018
	County:	Lawrence
	School District:	Fairland LSD
	Parcel Number(s):	19-267-0600.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000042

January 18, 2022

Auglaize Twp
7726 Bellefontaine Rd
Harrod, OH 45850

Re:		
	DTE No:	DE 2373
	Auditor's No.:	2021-24
	County:	Allen
	School District:	Allen East LSD
	Parcel Number(s):	48-3300-02-002.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.14, cemetery.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000146

January 31, 2022

Authentic Life Ministries Inc
840 Studer Ave.
Columbus, OH 43205-2449

Re:	DTE No:	DE 0057
	Auditor's No.:	21-8
	County:	Franklin
	School District:	Columbus CSD
	Parcel Number(s):	010-066945-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on January 21, 2021. The Tax Commissioner previously issued a final determination on this matter on June 30, 2021. That determination was vacated on July 22, 2021, and the matter remained open for further administrative review below.

I. Factual Background

The applicant, Authentic Life Ministries Inc., requests exemption from taxation of real property acquired on September 30, 2019. The property is improved with a commercial building and a paved parking lot situated on less than one acre of land. The application states the property is used for public worship services, life skill and job skill training, public meals and after school tutoring.

In correspondence received June 8, 2021, the applicant states that none of the activities have begun at this location due to the pandemic. The applicant hopes to start back up by the end of summer. However, the applicant states that it hasn't had the funds or volunteers to do much.

II. Ohio Revised Code 5709.07

Exemption is considered pursuant to Ohio Revised Code Section ("R.C.") 5709.07, which exempts from taxation "[h]ouses 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." In order to qualify for exemption, the property must be used to facilitate the public worship in a principal, primary, and essential way. *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St. 3d 432. Here, the property is not used exclusively for public worship purposes, and, as such, does not qualify for exemption pursuant to R.C. 5709.07.

III. Ohio Revised Code Section 5709.12

Exemption is also considered pursuant to R.C. 5709.12, which provides that "[r]eal and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation, * * *." In *Highland Park Owners, Inc. v. Tracy* (1994), 71 Ohio St.3d 405, 406-407, the court held that "to grant exemption under R.C. 5709.12, the arbiter must determine that (1) the property belongs to an institution, and (2) the property is being used exclusively for charitable purposes."

The Ohio Supreme Court has defined "charity" as "the attempt in good faith, spiritually, physically, intellectually, socially and economically to advance and benefit mankind in general, or those in need of advancement and benefit in particular, without regard for their ability to supply that need from other sources, and without hope or expectation, if not with positive abnegation, of gain or profit by the donor or by the instrumentality of the charity, * * *." *Planned Parenthood Assn. v. Tax Commr.* (1966), 5 Ohio St.2d 117, 120. Ohio courts have used this definition in order to determine whether the property belongs to a charitable institution and whether the use of the property in question is exclusively charitable. The fact that the applicant is a nonprofit organization does not, by itself, determine that its use of the property is for a charitable purpose under the relevant sections of the Ohio Revised Code. *OCLC OnLine Computer Center Inc. v. Kinney* (1984), 11 Oh St. 3d 198 and *Operation Evangelize v. Kinney* (1982), 69 Ohio State 2d 346.

For vacant or unused property to be entitled to exemption the taxpayer must be actively working toward an actual use of the property which would meet the requirements for exemption. Exemption is available based on the prospective use of property, because the actual use for an exempt purpose cannot always begin immediately. This principle is not based simply on the intent of the property owner, but instead is focused on the property owner's progress toward an exempt use. It is necessary that the prospective use will become an actual use within a reasonable time. In certain cases, changes to the property may be necessary before the intended use can begin. In these cases, funds must be procured, plans must be prepared, and construction must be done. Because delays are sometimes necessary and unavoidable, an exemption may be granted during this preparatory period. However, the property owner must be actively working toward an exempt use of the property. It must show that it had definite plans and proof of available financing so that construction could begin within a reasonable time from the filing of an exemption application. *Holy Trinity Protestant Episcopal Church v. Bowers* (1961), 172 Ohio St. 103. In that case the court stated that "the intent to use such property for an exempt purpose must be one of substance and not a mere dream that sometime in the future, if funds are obtained, the entity would so use the property." *Id.* at 107. Evidence of those preparation efforts must exist as of tax lien date for the year the taxpayer is requesting exemption. *City of Cleveland v. Carney* (1959), 169 Ohio St. 259 (per curiam), and *Carney v. Cleveland City School Dist. Pub. Library* (1959), 169 Ohio St. 65.

In *Hubbard Press v. Tracy* (1993), 67 Ohio St.3d 564, 566, the court held that "[i]t is the use of the property in charitable pursuits that qualifies for tax exemption." Here, the applicant lacks funding and volunteers and is not using the property. Therefore, the property does not meet the requirements for tax exemption pursuant to R.C. 5709.12.

Acknowledging that the applicant may someday use the property for a charitable use, it may be that the property will qualify for exemption in the future. As the applicant utilizes the property for a charitable use, it may reapply for the part of the property so used.

IV. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021, and that the request for the remission of taxes and interest for tax year 2020 be denied. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000305

January 31, 2022

Baldwin Wallace University
105 Grand Street
Berea, OH 44017

Re:	DTE No:	DE 1869
	Auditor's No.:	2021-142
	County:	Cuyahoga
	School District:	Berea CSD
	Parcel Number(s):	364-06-019

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private college.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION 090288

January 31, 2022

Baldwin Wallace University
123 East Bagley Rd
Berea, OH 44017

Re:	DTE No:	DE 1871
	Auditor's No.:	2021-144
	County:	Cuyahoga
	School District:	Berea CSD
	Parcel Number(s):	362-20-025

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private college.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000289

January 31, 2022

Baldwin Wallace University
285 Front Street
Berea, OH 44017

Re:	DTE No:	DE 1872	
	Auditor's No.:	2021-145	
	County:	Cuyahoga	
	School District:	Berea CSD	
	Parcel Number(s):	362-11-025	362-11-023

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private college.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000290

January 31, 2022

Baldwin Wallace University
55 Beech St
Berea, OH 44017

Re:	DTE No:	DE 1873
	Auditor's No.:	2021-146
	County:	Cuyahoga
	School District:	Berea CSD
	Parcel Number(s):	364-11-043

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private college.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until February 25, 2020. Therefore, exemption cannot be considered for tax year 2020.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION 000291

January 31, 2022

Baldwin Wallace University
77 Bagley Rd
Berea, OH 44017

Re: DTE No:	DE 1874	
Auditor's No.:	2021-147	
County:	Cuyahoga	
School District:	Berea CSD	
Parcel Number(s):	364-03-001	364-03-002 l/w 364-03-001

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private college.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000292

January 31, 2022

Baldwin Wallace University
315 Front Street
Berea, OH 44017

Re:	DTE No:	DE 1875	
	Auditor's No.:	2021-148	
	County:	Cuyahoga	
	School District:	Berea CSD	
	Parcel Number(s):	362-11-020	362-11-021

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private college.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until April 22, 2020. Therefore, exemption cannot be considered for tax year 2020.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000037

January 25, 2022

BA Smith Holdings LLC
355 S. Center St.
LaGrange, OH 44050

Re:	DTE No:	DE 1100
	Auditor's No.:	21-E-17
	County:	Lorain
	School District:	Keystone LSD
	Parcel Number(s):	15-00-056-105-017

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on February 19, 2021.

I. Factual Background

The applicant, BA Smith Holdings, LLC, requests exemption of real property from taxation, consisting of a commercial building on 4 acres of land. The applicant acquired the property on September 30, 2019. The applicant is a for-profit corporation. According to the application the property is leased. The LaGrange Village, a public entity entered into a 99 year license agreement on October 9, 2000 with the Board of Trustees of LaGrange Township for $1. The Township of LaGrange Fire Department occupies the building and property for personnel, ambulances, and fire trucks. The local salt storage facility is also located on the property.

In an email dated November 18, 2021, the applicant stated they inherited the lease when they purchased the property from the Village.

II. Ohio Revised Code Sections 5709.04, 5709.06 and 5709.12

The applicant is requesting exemption pursuant to Ohio Revised Code Sections 5709.04 and 5709.06. The Ohio Supreme Court has held that property must qualify for exemption under the criteria of the statute specifically applicable to that property. The more general language of another statute cannot be construed as applying to property for which specific criteria has been established. *Rickenbacker Port Auth. v. Limbach* (1992), 64 Ohio St.3d 628, 631. Here, the specific criteria described in R.C. 5709.04 and 5709.06 does not apply to the subject property. Exemption is also sought pursuant to Ohio Revised Code 5709.12, which provides that "(r)eal and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation." In order to be entitled to exemption under this section, two requirements must be met: the property must belong to an institution, and the property must be used exclusively for charitable purposes. *Highland Park Owners, Inc. v. Tracy* (1994), 71 Ohio St. 3d 405

In order for leased property to be entitled to exemption, it must satisfy the requirements of R.C. 5709.121, which provides:

> (A) Real property and tangible personal property belonging to a charitable or educational institution or to the state or a political

> subdivision, shall be considered as used exclusively for charitable or public purposes by such institution, the state, or political subdivision, if it meets one of the following requirements:
>
> (1) It is used by such institution, the state, or political subdivision, or by one or more other such institutions, the state, or political subdivisions under a lease, sublease, or other contractual arrangement:
>
> (a) As a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein;
>
> (b) As a children's, science, history, or natural history museum that is open to the general public;
>
> (c) For other charitable, educational, or public purposes.
>
> (2) It is made available under the direction or control of such institution, the state, or political subdivision for use in furtherance of or incidental to its charitable, educational, or public purposes and not with the view to profit.

Under this section, both the owner and the lessee must be charitable, public, or educational institutions and the property must be used for a charitable, educational, or public purpose. Here, the owner of the subject property, BA Smith Holdings, LLC, is a for-profit corporation. When a for-profit corporation owns the property and leases it, even for only $1 annually, the owner does not qualify as a charitable institution because its primary activity is leasing the property, a for-profit venture. See *Geneva Area Rec., Educ. & Ath. Trust v. Testa*, 2016-Ohio-2695. BA Smith Holdings, LLC was not created for nonprofit purposes, nor is it recognized as a federally exempt IRS 501(c)(3) organization. Therefore, although the subject property might be used for a charitable purpose, it does not qualify for exemption because it is owned by a for-profit corporation, which is not contemplated under the lease provisions of R.C. 5709.121.

III. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000068

FINAL DETERMINATION

January 18, 2022

Bellville Village
142 Park Pl
Bellville, OH 44813

Re:	DTE No:	DE 0562
	Auditor's No.:	----
	County:	Richland
	School District:	Clear Fork Valley LSD
	Parcel Number(s):	015-35-063-02-003 015-35-062-17-003 015-35-063-03-002 015-35-063-02-002

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until November 18, 2019. Therefore, exemption cannot be considered for tax year 2019.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000197

FINAL DETERMINATION

January 31, 2022

Blue Ash City
Christopher M Hammond Esq Dinsmore & Shohl LLP
191 W Nationwide Blvd Ste 300
Columbus, OH 43215

Re:	DTE No:	DE 2372
	Auditor's No.:	21-119
	County:	Hamilton
	School District:	Sycamore Community CSD
	Parcel Number(s):	612-0200-0182-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

009198

January 31, 2022

Blue Ash City
Christopher M Hammond Esq Dinsmore & Shohl LLP
191 W Nationwide Blvd Ste 300
Columbus, OH 43215

Re: DTE No:	DE 2371	
Auditor's No.:	21-118	
County:	Hamilton	
School District:	Sycamore Community CSD	
Parcel Number(s):	612-0190-0424-00	612-0190-0425-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The applicant has requested consideration of parcel number 612-0190-0425-00 for exemption and remission. The Hamilton County Auditor's property records reveal that parcel 612-0190-0425-00 has been consolidated into parcel 612-0190-0424-00. With respect to parcel 612-0190-0425-00, there are no taxes to exempt or remit.

In addition, the applicant has requested remission of tax year 2019. With respect to that tax year the subject property had no taxable value. Therefore, there are no taxes to remit for 2019.

The Tax Commissioner orders that parcel 612-0190-0424-00 be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation
Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

009199

January 31, 2022

Blue Ash City
Christopher M Hammond Esq Dinsmore & Shohl LLP
191 W Nationwide Blvd Ste 300
Columbus, OH 43215

Re: DTE No:	DE 2370	
Auditor's No.:	21-117	
County:	Hamilton	
School District:	Sycamore Community CSD	
Parcel Number(s):	612-0190-0414-00	612-0190-0415-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The applicant has requested consideration of parcel number 612-0190-0415-00 for exemption and remission. The Hamilton County Auditor's property records reveal that parcel 612-0190-0415-00 has been consolidated into parcel 612-0190-0414-00. With respect to parcel 612-0190-0415-00, there are no taxes to exempt or remit.

In addition, the applicant has requested remission of tax year 2019. With respect to that tax year the subject property had no taxable value. Therefore, there are no taxes to remit for 2019.

The Tax Commissioner orders that parcel 612-0190-0414-00 entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

099200

January 31, 2022

Blue Ash City
Christopher M Hammond Esq Dinsmore & Shohl LLP
191 W Nationwide Blvd Ste 300
Columbus, OH 43215

Re:	DTE No:	DE 2369		
	Auditor's No.:	21-116		
	County:	Hamilton		
	School District:	Sycamore Community CSD		
	Parcel Number(s):	612-0190-0401-00	612-0190-0402-00	612-0190-0403-00
		612-0190-0404-00		

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000203

January 31, 2022

Blue Ash City
Christopher M Hammond Esq Dinsmore & Shohl LLP
191 W Nationwide Blvd Ste 300
Columbus, OH 43215

Re:	DTE No:	DE 2358		
	Auditor's No.:	21-114		
	County:	Hamilton		
	School District:	Sycamore Community CSD		
	Parcel Number(s):	612-0190-0304-00	612-0190-0305-00	612-0190-0306-00
		612-0190-0307-00	612-0190-0308-00	612-0190-0310-00
		612-0190-0367-00	612-0190-0368-00	612-0190-0369-00
		612-0190-0370-00	612-0190-0371-00	612-0190-0372-00
		612-0190-0373-00	612-0190-0374-00	612-0190-0375-00
		612-0190-0376-00	612-0190-0377-00	612-0190-0309-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The applicant has requested consideration of parcel number 612-0190-0309-00 for exemption and remission. The Hamilton County Auditor's property records reveal that parcel 612-0190-0309-00 has been consolidated into parcel 612-0190-0308-00. With respect to parcel 612-0190-0309-00, there are no taxes to exempt or remit.

In addition, the applicant has requested remission of tax year 2019. With respect to that tax year the subject property had no taxable value. Therefore, there are no taxes to remit for 2019.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000201

FINAL DETERMINATION

January 31, 2022

Blue Ash City
Christopher M Hammond Esq Dinsmore & Shohl LLP
191 W Nationwide Blvd Ste 300
Columbus, OH 43215

Re:	DTE No:	DE 2368
	Auditor's No.:	21-115
	County:	Hamilton
	School District:	Sycamore Community CSD
	Parcel Number(s):	612-0190-0400-00 612-0190-0411-00 612-0190-0412-00 612-0190-0413-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The applicant has requested consideration of parcel numbers 612-0190-0412-00 and 612-0190-0413-00 for exemption and remission. The Hamilton County Auditor's property records reveal that parcels 612-0190-0412-00 and 612-0190-0413-00 have been consolidated into parcel 612-0190-0411-00. With respect to parcels 612-0190-0412-00 and 612-0190-0413-00, there are no taxes to exempt or remit. In addition, the applicant has requested remission of tax year 2019. With respect to that tax year the subject property had no taxable value. Therefore, there are no taxes to remit for 2019.

The Tax Commissioner orders that parcels 612-0190-0400-00 and 612-0190-0411-00 be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000162

January 31, 2022

Boardman Twp Trustees
8299 Market St
Boardman, OH 44512

Re:	DTE No:	DE 1623
	Auditor's No.:	21-08-033
	County:	Mahoning
	School District:	Boardman LSD
	Parcel Number(s):	29-021-0-201.00-0

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000033

January 18, 2022

Body of Christ Christian Church
Marylou Helm
7752 Montgomery Rd #20
Cincinnati, OH 45236

Re:	DTE No:	DE 1733
	Auditor's No.:	21-094
	County:	Hamilton
	School District:	Oak Hills LSD
	Parcel Number(s):	550-0170-0122-90

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000264

FINAL DETERMINATION

January 31, 2022

Breaking Barriers Hope is Alive
Colin G. Meeker, Esq.
495 Portage Lakes Drive
Akron, OH 44319

Re:	DTE No:	DE 1660
	Auditor's No.:	12470
	County:	Summit
	School District:	Springfield LSD
	Parcel Number(s):	5402944

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000057

January 18, 2022

Brookville City
Rodney L. Stephan
301 Sycamore St
Brookville, OH 45309

Re:	DTE No:	DE 2251	
	Auditor's No.:	2021-58	
	County:	Montgomery	
	School District:	Brookville LSD	
	Parcel Number(s):	C05 00210 0002	C05 00210 0026

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000207

FINAL DETERMINATION

January 31, 2022

Buckeye Trail Association Inc
Richard Lutz
P.O. Box 5
Shawnee, OH 43782

Re:	DTE No:	DE 2412	
	Auditor's No.:	21-19	
	County:	Shelby	
	School District:	Hardin-Houston LSD	
	Parcel Number(s):	58-2629155.002	58-2630200.015

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

Under Ohio Revised Code Section 5713.30 et seq., when property used for agricultural purposes and valued at its commercial agricultural use value ("CAUV") is converted to a non-agricultural use, an amount equal to the CAUV tax savings must be recouped on the converted land for the three tax years preceding the year in which the land was converted to another use. The CAUV recoupment charge is a lien on the land and must be paid.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000122

January 31, 2022

Byrne Road Investments, Ltd. and Toledo Preparatory and Fitness Academy
Stephanie Teaford Esq
150 East Gay Street, 24th Floor
Columbus, OH 43215

Re:	DTE No:	DE 1307
	Auditor's No.:	19473
	County:	Lucas
	School District:	Toledo CSD
	Parcel Number(s):	20-28921

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on February 10, 2021. The procedure for applying for a property tax exemption is set forth in Ohio Revised Code Section 5715.27(A):

> Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption in cases where the owner did not file the application. This determination of jurisdiction was made by the Board of Tax Appeals in *Total Health Care Plan, Inc. v. Zaino* (Dec. 17, 2004), B.T.A. No. 2003-A-57, citing the Ohio Supreme Court in *Performing Arts School of Metropolitan Toledo Inc. v. Wilkins* (2004), 104 Ohio St.3d 284, 2004-Ohio-6389. Since the issuance of that opinion, the General Assembly has granted additional parties standing to file an exemption application, but the underlying principle remains in effect that a party must have standing to file the application.

In this case, title to the property is in the name of Byrne Road Investments, Ltd., therefore one of the applicants is not the owner of this property. A lessee with an initial term of not less than thirty years has standing to file the application, but here the applicant's initial term is only ten years. Without ownership or other evidence of eligibility as described above, Toledo Preparatory and Fitness Academy does not have standing to file for tax exemption on the property. Therefore, the application is dismissed as to Toledo Preparatory and Fitness Academy, but Byrne Road Investments, Ltd. remains.

The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private school.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2021 and 2022. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall be restored to the tax list for tax year 2023, after which the applicant may again seek exemption for the subject property.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000147

January 31, 2022

Canton Drop Forge Inc
Attn: Ohio EPA Legal Div
PO Box 1049
Columbus, OH 43216-1049

Re:	DTE No:	DCNS2607		
	Auditor's No.:	----		
	County:	Stark		
	School District:	Perry LSD		
	Parcel Number(s):	4300284	4303265	4303266
		4303267		

This is the final determination of the Tax Commissioner concerning a certification from the Director of the Ohio Environmental Protection Agency dated December 28, 2021, regarding a Covenant Not To Sue issued to the applicant on December 28, 2021. The certification states that the remedial activities on the subject parcels began on May 5, 2021.

Pursuant to the certification and Ohio Revised Code Section 5709.87, the Tax Commissioner orders that any increase in assessed value from the tax year in which the remedial activities began, 2021, be entered upon the list of property which is exempt from taxation. The exemption shall begin the first day of the tax year in which this order is issued, 2022, and continue for ten (10) years. The exemption shall include the increase in the assessed value of land described in the certification and improvements, buildings, fixtures, and structures that are on the land January 1, 2021. It is further noted that this exemption does not apply to any new improvements, buildings, fixtures and structures added to the property after January 1, 2021.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc:

David Hill c/o Canton Drop Forge Inc
4575 Southway St SW
Canton, OH 44706

Donald A, Fay CP c/o TRC Environmental Corp
11231 Cornell Park Dr.
Cincinnati, OH 45242

Allen Kacenjar c/o Squire Patton Boggs
4900 Key Tower 127 Public Square
Cleveland, OH 44114

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000133

January 31, 2022

Case Western Reserve University
Arlishea Fulton Esq., CWRU Office of the General Counsel
10900 Euclid Ave
Cleveland, OH 44106

Re:		
	DTE No:	DE 1859
	Auditor's No.:	2021-009
	County:	Cuyahoga
	School District:	Cleveland Municipal CSD
	Parcel Number(s):	120-19-003

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on April 7, 2021.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2017. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

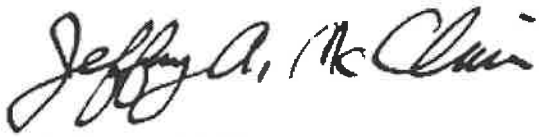
This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On October 20, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for

exemption, the applicant may have taxes, penalties and interest remitted for up to the three qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000136

January 31, 2022

Case Western Reserve University
Arlishea Fulton Esq., CWRU Office of the General Counsel
10900 Euclid Ave
Cleveland, OH 44106

Re:	DTE No:	DE 1858
	Auditor's No.:	2021-008
	County:	Cuyahoga
	School District:	Cleveland Municipal CSD
	Parcel Number(s):	120-18-007

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on April 7, 2021.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2017. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

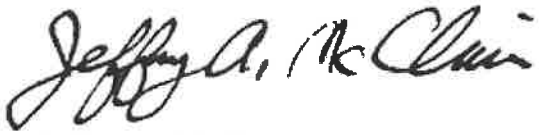
This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On October 20, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for

exemption, the applicant may have taxes, penalties and interest remitted for up to the three qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000079

January 18, 2022

Cathedral of Life Ministries Inc
M. Dana Gammill
2130 31st NW
Canton, OH 44709

Re:	DTE No:	DE 0449
	Auditor's No.:	20218531
	County:	Stark
	School District:	Plain LSD
	Parcel Number(s):	380333

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000088

January 25, 2022

Centerville City
Scott A. Liberman, Municipal Atty
110 North Main St. Ste. 1200
Dayton, OH 45402

Re:		
	DTE No:	DE 1161
	Auditor's No.:	2021-38
	County:	Montgomery
	School District:	Centerville CSD
	Parcel Number(s):	O68 00116 0006

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 21, 2021.

I. Factual Background

The applicant, City of Centerville, requests exemption from taxation of real property acquired on November 14, 2018. The property is improved with a residential dwelling located on less than one acre of land. The application states that the property contains a single family house which is leased. The applicant intends to use this property as an access road in the future.

In correspondence dated August 31, 2021, the applicant states that the dwelling was vacant from the date of acquisition until April 1, 2019. The dwelling was rented from April 1, 2019 through June 1, 2020. Then sat vacant until it was leased again from August 15, 2020, through August 14, 2021. Rent was $1,295 per month. The property has not been unoccupied since the last tenants vacated the premises.

II. Ohio Revised Code Sections 323.11 and 5713.08

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Association of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until November 14, 2018. Therefore, exemption cannot be considered for tax year 2018 or prior years.

III. Ohio Revised Code Sections 5709.08 and 5709.10

The applicant is a public entity. Exemption is sought pursuant to Ohio Revised Code Section ("R.C.") 5709.10, which provides exemption for "[m]arket houses and other houses or halls, public squares, or other public grounds of a municipal corporation or township used exclusively for public purposes or erected by taxation for such purposes...". Exemption will also be considered under R.C. 5709.08, which provides exemption for "...public property used exclusively for a public purpose...". The Ohio Supreme Court has held that there are three prerequisites which must be met in order for property to qualify for exemption under this statute: (1) the property must be public property; (2) the use thereof must be for a public purpose; and (3) the property must be used exclusively for a public purpose. *Carney v. Cleveland* (1962), 173 Ohio St. 56. Here, the property

was used for a public purpose, and therefore qualified for exemption pursuant to R.C. 5709.08, for tax year 2019.

Leased

The available evidence shows that the applicant leased the property to private individuals. In *Cleveland v. Perk* (1972), 29 Ohio St.2d 161, the Court held that:

> When *** private enterprise is given the opportunity to occupy public property in part and make a profit, even though in so doing it serves not only the public, but the public interest and a public purpose, such part of the property loses its identity as public property and its use cannot be said to be exclusively for a public purpose. A private, in addition to a public, purpose is then subserved.

Because of the leases to private individuals, the subject property "lost its identity as public property used exclusively for a public purpose within the meaning of [the] Revised Code [section governing public use], and is not entitled to exemption from taxation". *Cleveland v. Perk* (1965), 2 Ohio St.2d 173. Therefore, the property is not entitled to exemption for the period in which it was leased.

Property owned by a public entity but leased to a private entity does not meet the requirements for exemption under R.C. 5709.08 or R.C. 5709.121. *State Teachers Retirement Board v. Kinney* (1981) 68 Ohio St.2d 195.

Lessee Not Public

Further, pursuant to Ohio Revised Code section 5709.121, exemption from taxation may be granted for:

> (A) Real property and tangible personal property belonging to a charitable or educational institution or to the state, or a political subdivision, shall be considered as used exclusively for charitable or public purposes by such institution, the state, or political subdivision, if it meets one of the following requirements:
> (1) It is used by such institution, the state, or political subdivision, or by one or more other such institutions, the state. used by such institution, the state, or political subdivision under a lease, sublease, or other contractual arrangement:
> (a) As a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein;
> (b) As a children's science, history, or natural history museum that is open to the general public;
> (c) For other charitable, educational, or public purposes.
> (2) It is made available under the direction or control of such institution, the state, or political subdivision for the use in furtherance of or incidental to its charitable, educational, or public purposes and not with the view to profit.

Under this section, there are two general requirements for exemption: (1) the property owner must be a charitable, public, or educational institution, and (2) the property must be used by or made available to a charitable, public, or educational institution for an educational, charitable or public

purpose. Here, the lessee is not a charitable, educational or public institution. The lessees are instead individuals and as such R.C. 5709.121 cannot be applied to grant exemption to the subject property.

Furthermore, the general rule in Ohio is that residential property is not exempt from real property taxation. *Philada Home Fund v. Bd. of Tax Appeals* (1966), 5 Ohio St.2d 135. Mere ownership by a public body is not, in itself, sufficient grounds for granting tax exemption to property owned by it. In order to qualify for exemption as public property, there must be an exclusive use by the public or by some public agency on behalf of the public, and not simply a use which may incidentally or indirectly promote public interest or the general prosperity of the state and its people. *Toledo v. Jenkins* (1944), 143 Ohio St. 141, 151; *Dayton Metropolitan Housing Authority v. Evatt* (1944), 143 Ohio St. 10.

Here, the property is leased as a private residence. Accordingly, the property does not qualify for real property tax exemption pursuant to R.C. 5709.08, for tax years 2020 and 2021.

Acknowledging that the applicant may someday use portions of the property for a public purpose, it may be that the property will qualify for exemption in the future. As the applicant utilizes the property for a public use, it may reapply for the part of the property so used.

IV. Conclusion

Based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.08, public purpose, and part of the property is not entitled to be exempt for the reasons set forth above. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be split-listed as follows:

Property exempt from taxation:

For Tax Year 2019: All of the property

For Tax Years 2020 and 2021: None of the property

The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2019.

Property to remain on the tax list:

For Tax Year 2019: None of the property.

For Tax Years 2020 and 2021: All of the property, which is used for residential purposes.

The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

000077

FINAL DETERMINATION

January 18, 2022

Champaign Residential Services Inc
Lance Johnson
P.O. Box 29
Urbana, OH 43078

Re:	DTE No:	DE 0096
	Auditor's No.:	4-21
	County:	Knox
	School District:	Mount Vernon CSD
	Parcel Number(s):	12-01230.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on February 1, 2021; therefore, remission cannot be considered for tax year 2017 or prior years.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000119

January 31, 2022

Charter LC Toledo LLC Madison Ave School of Arts
Benjamin J. Cooper Esq. Nicola Gudbranson & Cooper LLC
25 W. Prospect Ave., Ste. 1400
Cleveland, OH 44115

Re:		
	DTE No:	CE 2853
	Auditor's No.:	19419
	County:	Lucas
	School District:	Toledo CSD
	Parcel Number(s):	15-50491

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 10, 2020. The procedure for applying for a property tax exemption is set forth in Ohio Revised Code Section 5715.27(A):

> Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption in cases where the owner did not file the application. This determination of jurisdiction was made by the Board of Tax Appeals in *Total Health Care Plan, Inc. v. Zaino* (Dec. 17, 2004), B.T.A. No. 2003-A-57, citing the Ohio Supreme Court in *Performing Arts School of Metropolitan Toledo Inc. v. Wilkins* (2004), 104 Ohio St.3d 284, 2004-Ohio-6389. Since the issuance of that opinion, the General Assembly has granted additional parties standing to file an exemption application, but the underlying principle remains in effect that a party must have standing to file the application.

In this case, title to the property is in the name of Charter LC Toledo LLC, therefore one of the applicants is not the owner of this property. A lessee with an initial term of not less than thirty years has standing to file the application, but here the applicant's initial term is only 15 years. Without ownership or other evidence of eligibility as described above, Madison Ave School of Arts does not have standing to file for tax exemption on the property. Therefore, the application is dismissed as to Madison Ave School of Arts, but Charter LC Toledo LLC remains.

The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private school.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020, 2021 and 2022 and that

taxes, penalties and interest for tax year 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall be restored to the tax list for tax year 2023, after which the applicant may again seek exemption for the subject property.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000133

January 31, 2022

Charter Schools Development Corp Bella Academy Of Excellence
Benjamin J. Cooper, Esq. c/o Nicola, Gudbranson & Cooper, LLC
25 W. Prospect Ave. Ste. 1400
Cleveland, OH 44115

Re:	DTE No:	CE 2891		
	Auditor's No.:	2020-224		
	County:	Cuyahoga		
	School District:	Cleveland Municipal CSD		
	Parcel Number(s):	114-23-009	114-23-031	114-23-056

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 16, 2020. The procedure for applying for a property tax exemption is set forth in Ohio Revised Code Section 5715.27(A):

> Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption in cases where the owner did not file the application. This determination of jurisdiction was made by the Board of Tax Appeals in *Total Health Care Plan, Inc. v. Zaino* (Dec. 17, 2004), B.T.A. No. 2003-A-57, citing the Ohio Supreme Court in *Performing Arts School of Metropolitan Toledo Inc. v. Wilkins* (2004), 104 Ohio St.3d 284, 2004-Ohio-6389. Since the issuance of that opinion, the General Assembly has granted additional parties standing to file an exemption application, but the underlying principle remains in effect that a party must have standing to file the application.

In this case, title to the property is in the name of Charter Schools Development Corporation, therefore one of the applicants is not the owner of this property. A lessee with an initial term of not less than thirty years has standing to file the application, but here the applicant's initial term is only five years and 6 months. Without ownership or other evidence of eligibility as described above, Bella Academy Of Excellence does not have standing to file for tax exemption on the property. Therefore, the application is dismissed as to Bella Academy Of Excellence, but Charter Schools Development Corporation remains.

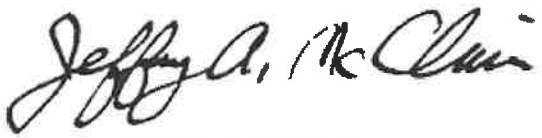
The record reflects that parcel 114-23-009 is already listed as exempt from taxation, for tax year 2019, pursuant to R.C. 5709.07, private school. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this

application for exemption of real property from taxation is dismissed as to parcel number 114-23-009 for tax year 2019.

The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private school.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020, 2021 and 2022. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall be restored to the tax list for tax year 2023, after which the applicant may again seek exemption for the subject property.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000006

January 4, 2022

Christ United Ministries Church of God
Cor-re-don Rogers
227 Merchant Ave.
Marion, OH 43302

Re:	DTE No:	DE 0578		
	Auditor's No.:	W764		
	County:	Marion		
	School District:	Marion CSD		
	Parcel Number(s):	16-009020.9300	16-009020.9100	16-009020.9000
		16-009020.8900	16-009020.8800	16-009020.8700
		16-009020.8600	16-009020.8500	16-009020.8400
		16-009020.8300	16-009021.3500	16-009021.3400
		16-009021.3300	16-009021.3200	16-009021.3100
		16-009021.3000		

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on February 17, 2021.

On October 8, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000265

January 31, 2022

Cincinnati Chinese Church
766 Reading Rd.
Mason, OH 45040

Re:	DTE No:	DE 2202
	Auditor's No.:	2876
	County:	Warren
	School District:	Mason CSD
	Parcel Number(s):	16351510272 #1137093

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

000058

FINAL DETERMINATION

January 18, 2022

City of Refuge dba One Way Farm
6131 E River Rd
Fairfield, OH 45014

Re:	DTE No:	DE 1300		
	Auditor's No.:	21-01484		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700-010-000-016	A0700-010-000-056	A0700-010-000-067

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000059

January 18, 2022

City of Refuge dba One Way Farm
6131 E River Rd
Fairfield, OH 45014

Re:	DTE No:	DE 1298	
	Auditor's No.:	21-01482	
	County:	Butler	
	School District:	Fairfield CSD	
	Parcel Number(s):	A0200-002-000-012	A0200-002-000-008

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000266

January 31, 2022

Clearcreek Twp
7593 Bunnell Hill Rd
Springboro, OH 45066

Re:		
	DTE No:	DE 2288
	Auditor's No.:	21-2878
	County:	Warren
	School District:	Springboro Community CSD
	Parcel Number(s):	0806100028 #0639513

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000142

January 31, 2022

Cleveland Clinic Foundation
Heather Summers, Esq.
3050 Science Park Dr A C 321
Beachwood, OH 44122

Re: DTE No:	BE 3092
Auditor's No.:	19-316
County:	Cuyahoga
School District:	Cleveland Municipal CSD
Parcel Number(s):	119-19-006 l/w 119-19-006
	119-19-007 l/w 119-19-006
	119-19-008 l/w 119-19-006
	119-19-009 l/w 119-19-006
	119-19-010 l/w 119-19-006
	119-19-011 l/w 119-19-006
	119-19-012 l/w 119-19-006

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 140.08, hospital agencies.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2019, 2020 and 2021 and that taxes, penalties and interest for tax year 2018 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000277

January 31, 2022

Cleveland Metropolitan Park Dist Bd Of Comms
Kyle G. Baker
4101 Fulton Pkwy
Cleveland, OH 44144

Re:		
	DTE No:	CE 2830
	Auditor's No.:	2020-269
	County:	Cuyahoga
	School District:	Garfield Heights CSD
	Parcel Number(s):	543-39-072

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000183

January 31, 2022

Coleman Professional Services Inc
5982 Rhodes Rd
Kent, OH 44240

Re:	DTE No:	DE 1500
	Auditor's No.:	20218644
	County:	Stark
	School District:	Plain LSD
	Parcel Number(s):	306260

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000167

January 31, 2022

Coleman Professional Services Inc
5982 Rhodes Rd
Kent, OH 44240

Re:	DTE No:	DE 1497
	Auditor's No.:	20218637
	County:	Stark
	School District:	Plain LSD
	Parcel Number(s):	306272

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000161

FINAL DETERMINATION

January 31, 2022

Coleman Professional Services Inc
5982 Rhodes Rd
Kent, OH 44240

Re:	DTE No:	DE 1499
	Auditor's No.:	20218640
	County:	Stark
	School District:	Plain LSD
	Parcel Number(s):	306263

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000132

January 31, 2022

Coleman Professional Services Inc
5982 Rhodes Rd
Kent, OH 44240

Re:	DTE No:	DE 1498
	Auditor's No.:	20218639
	County:	Stark
	School District:	Plain LSD
	Parcel Number(s):	306261

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000149

January 31, 2022

Coleman Professional Services Inc
5982 Rhodes Rd
Kent, OH 44240

Re:	DTE No:	CE 2326
	Auditor's No.:	3989
	County:	Trumbull
	School District:	Warren CSD
	Parcel Number(s):	39-163030

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021 and that taxes, penalties and interest for tax years 2017, 2018 and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000184

FINAL DETERMINATION

January 31, 2022

Coleman Professional Services Inc
5982 Rhodes Rd
Kent, OH 44240

Re:		
	DTE No:	DE 1543
	Auditor's No.:	20218638
	County:	Stark
	School District:	Massillon CSD
	Parcel Number(s):	10005024

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000125

January 31, 2022

Common Good of Preble Cty
113 S. Cherry St.
Eaton, OH 45320

Re: DTE No:	CE 1088
Auditor's No.:	----
County:	Preble
School District:	Eaton CSD
Parcel Number(s):	M40-0006-063-02-022-000

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on July 13, 2020. The Tax Commissioner previously issued a final determination on this matter on September 16, 2020. That determination was vacated on October 21, 2020, and the matter remained open for further administrative review below.

The applicant filed another application for real property tax exemption D.T.E. Case Number DE 0251. The Tax Commissioner issued a final determination for D.T.E. Case Number DE 0251 on January 4, 2022, granting the application.

Based upon information available to the Tax Commissioner, the Tax Commissioner dismisses this exemption application.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000015

January 4, 2022

Common Good of Preble Cty
113 S. Cherry St.
Eaton, OH 45320

Re:	DTE No:	DE 0251
	Auditor's No.:	----
	County:	Preble
	School District:	Eaton CSD
	Parcel Number(s):	M40 0006 063 02 022 000
		M40 0006 063 02 022 680

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000047

FINAL DETERMINATION

January 18, 2022

Community Counseling Center of Ashtabula Cty
2801 C Court
Ashtabula, OH 44004

Re:	DTE No:	DE 1918
	Auditor's No.:	2132
	County:	Ashtabula
	School District:	Ashtabula Area CSD
	Parcel Number(s):	052020003701

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000187

FINAL DETERMINATION

January 31, 2022

Compass Point Housing
Tonya Berry, Controller
923 Findlay St
Portsmouth, OH 45662

Re:	DTE No:	BE 3139
	Auditor's No.:	19-20
	County:	Scioto
	School District:	Portsmouth CSD
	Parcel Number(s):	29-1115.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2019, 2020, and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000186

FINAL DETERMINATION

January 31, 2022

Compass Point Housing
Tonya Berry, Controller
923 Findlay St
Portsmouth, OH 45662

Re:	DTE No:	BE 3138
	Auditor's No.:	19-21
	County:	Scioto
	School District:	Portsmouth CSD
	Parcel Number(s):	29-0660.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2019, 2020, and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000185

FINAL DETERMINATION

January 31, 2022

Compass Point Housing
Tonya Berry, Controller
923 Findlay St
Portsmouth, OH 45662

Re:	DTE No:	BE 3137
	Auditor's No.:	19-22
	County:	Scioto
	School District:	Green LSD
	Parcel Number(s):	06-0634.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2019, 2020, and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000029

January 18, 2022

Cornerstone Community Evangelical Free Church
Lieberman Dvorin & Dowd LLC
30195 Chagrin Blvd. Ste. 300
Pepper Pike, OH 44124

Re:	DTE No:	DE 1356
	Auditor's No.:	2021-043
	County:	Cuyahoga
	School District:	Mayfield CSD
	Parcel Number(s):	861-09-042

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on February 19, 2021. The property subject to this application is already exempt from taxation pursuant to Ohio Revised Code Section 5709.07, public worship. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

030273

January 31, 2022

Crayon Kids of Dublin
3197 E Dublin Granville Rd
Columbus, OH 43231

Re:	DTE No:	DE 1713
	Auditor's No.:	21-143
	County:	Franklin
	School District:	Columbus CSD
	Parcel Number(s):	010-000748-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private school.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2021 and 2022 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall be restored to the tax list for tax year 2023, after which the applicant may again seek exemption for the subject property.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000353

January 31, 2022

Crossroads CLE
Attn: Dave Walters
16311 Brookpark Rd.
Brook Park, OH 44142

Re:	DTE No:	DE 1943	
	Auditor's No.:	2021-157	
	County:	Cuyahoga	
	School District:	Berea CSD	
	Parcel Number(s):	343-05-009	343-05-021

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation
Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000279

January 31, 2022

Cuyahoga County
John Myers
2079 E. 9th St., 5th Floor
Cleveland, OH 44115

Re:	DTE No:	CE 2892
	Auditor's No.:	2020-225
	County:	Cuyahoga
	School District:	Cleveland Municipal CSD
	Parcel Number(s):	511-01-001

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until March 23, 2018. Therefore, exemption cannot be considered for tax year 2018.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021, and that taxes, penalties and interest for tax year 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000230

January 31, 2022

Cuyahoga County
John Myers
2079 E. 9th St., #5-107
Cleveland, OH 44115

Re:	DTE No:	CE 2893
	Auditor's No.:	2020-226
	County:	Cuyahoga
	School District:	Cuyahoga Heights LSD
	Parcel Number(s):	521-03-006

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until March 23, 2018. Therefore, exemption cannot be considered for tax year 2018.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021, and that taxes, penalties and interest for tax year 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000132

January 31, 2022

Cuyahoga Falls City
Bryan Hoffman
2310 Second St
Cuyahoga Falls, OH 44221

Re:	DTE No:	DE 1657
	Auditor's No.:	12467
	County:	Summit
	School District:	Cuyahoga Falls CSD
	Parcel Number(s):	0219058

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on May 18, 2021.

On October 20, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021, and that the request for the remission of taxes and interest for tax year 2020 be denied. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000134

January 31, 2022

Cuyahoga Falls City
Bryan Hoffman, Finance Director
2310 Second St
Cuyahoga Falls, OH 44221

Re:	DTE No:	DE 1650		
	Auditor's No.:	12448		
	County:	Summit		
	School District:	Cuyahoga Falls CSD		
	Parcel Number(s):	02-04059	02-04061	02-16432
		02-16429	02-16430	02-16428
		02-11392	02-05264	02-02170

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on April 13, 2021.

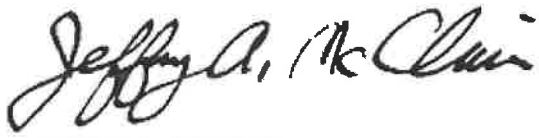
The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2020. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On October 6, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for exemption, the applicant may have taxes, penalties and interest remitted for up to the three qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000004

January 4, 2022

Cuyahoga Falls City
Bryan Hoffman, Finance Director
2310 Second St
Cuyahoga Falls, OH 44221

Re:		
	DTE No:	CE 2711
	Auditor's No.:	12389
	County:	Summit
	School District:	Cuyahoga Falls CSD
	Parcel Number(s):	02-17469

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 18, 2020.

On September 29, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000005

January 4, 2022

Cuyahoga Falls City
Bryan Hoffman, Finance Director
2310 Second St
Cuyahoga Falls, OH 44221

Re:		
	DTE No:	DE 1443
	Auditor's No.:	12449
	County:	Summit
	School District:	Cuyahoga Falls CSD
	Parcel Number(s):	02-04060

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on April 13, 2021.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2020. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

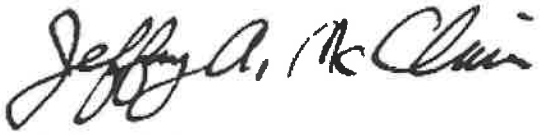
This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On August 25, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for

exemption, the applicant may have taxes, penalties and interest remitted for up to the three qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000070

January 18, 2022

Daniel E. Thomas Bishop of Toledo
Thomas J. Antonini, General Counsel
1933 Spielbusch Ave.
Toledo, OH 43604

Re:	DTE No:	DE 0714
	Auditor's No.:	----
	County:	Seneca
	School District:	Seneca East LSD
	Parcel Number(s):	K40005641180000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.14, cemetery.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000045

FINAL DETERMINATION

January 18, 2022

Dayton City
Mary A. Faulkner
101 W Third St
Dayton, OH 45402

Re:	DTE No:	DE 2217
	Auditor's No.:	2021-56
	County:	Montgomery
	School District:	Dayton CSD
	Parcel Number(s):	R72 17014 0015

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000263

January 31, 2022

DECA Prep, Inc.
110 N Patterson Blvd.
Dayton, OH 45402

Re:	DTE No:	DE 2362		
	Auditor's No.:	2021-70		
	County:	Montgomery		
	School District:	Dayton CSD		
	Parcel Number(s):	R72 00705 0004	R72 00705 0005	R72 00705 0026

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Association of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until December 19, 2018. Therefore, exemption cannot be considered for tax year 2018.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22.

Pursuant to 5715.27(I), if the tax commissioner grants an application filed by a community school under R.C. 5709.07(A)(1) the community school must annually file DTE Form 23C, *Community School Tax Exemption Renewal Statement*. The form is required to be filed with the Tax Commissioner to establish whether the property is eligible for continued exemption. If the community school fails to file DTE Form 23C or if the Tax Commissioner otherwise discovers that the property no longer qualifies for exemption, the Tax Commissioner shall order the county auditor to return the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000262

FINAL DETERMINATION

January 31, 2022

DECA Prep Inc
200 Homewood Ave
Dayton, OH 45405

Re:	DTE No:	DE 2363		
	Auditor's No.:	2021-71		
	County:	Montgomery		
	School District:	Dayton CSD		
	Parcel Number(s):	R72 06710 0025	R72 06710 0026	R72 06710 0027

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The record reflects that parcels R72 06710 0025, R72 06710 0026 and R72 06710 0027 are already listed as exempt from taxation, for tax year 2019, pursuant to R.C. 5709.07, private schoolhouse. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel numbers R72 06710 0025, R72 06710 0026 and R72 06710 0027 for tax year 2019.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22.

Pursuant to 5715.27(I), if the tax commissioner grants an application filed by a community school under R.C. 5709.07(A)(1) the community school must annually file DTE Form 23C,*Community School Tax Exemption Renewal Statement*. The form is required to be filed with the Tax Commissioner to establish whether the property is eligible for continued exemption. If the community school fails to file DTE Form 23C or if the Tax Commissioner otherwise discovers that the property no longer qualifies for exemption, the Tax Commissioner shall order the county auditor to return the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000003

FINAL DETERMINATION

January 4, 2022

Delaware Cty Finance Authority
Rob Platte, Economic Development Administrator
91 N. Sandusky St.
Delaware, OH 43015

Re:	DTE No:	DE 1154
	Auditor's No.:	21-46
	County:	Delaware
	School District:	Olentangy LSD
	Parcel Number(s):	31823404003507

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on May 14, 2021.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2020. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

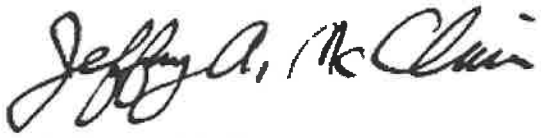
This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On August 25, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for

exemption, the applicant may have taxes, penalties and interest remitted for up to the three qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000067

January 18, 2022

Dennis M Schnurr Archbishop Cincinnati Emmanuel Roman Catholic Church Trustee
Matthew B. Lake, Esq.
312 Walnut St. Ste. 1800
Cincinnati, OH 45202

Re:		
	DTE No:	DE 0794
	Auditor's No.:	2021-31
	County:	Montgomery
	School District:	Dayton CSD
	Parcel Number(s):	R72 01603 0043

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000202

January 31, 2022

Devoted Christian Servant Outreach Inc
James T. Hayden or Elizabeth Modar
P.O. Box 3024
Lima, OH 45807

Re:	DTE No:	DE 2359
	Auditor's No.:	2021-23
	County:	Allen
	School District:	Elida LSD
	Parcel Number(s):	36-2100-02-011.002

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000002

FINAL DETERMINATION

January 4, 2022

Directions For Youth & Families
1515 Indianola Ave
Columbus, OH 43201

Re:	DTE No:	CE 1556
	Auditor's No.:	20-114
	County:	Franklin
	School District:	Columbus CSD
	Parcel Number(s):	010-014214-0

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed in the county auditor's office on October 1, 2020.

The applicant filed another application for real property tax exemption (D.T.E. Case Number CE 0162). The Tax Commissioner issued a final determination for D.T.E. Case Number CE 0162 on July 30, 2021, granting the application.

Based upon information available to the Tax Commissioner, the Tax Commissioner dismisses this exemption application.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000031

January 18, 2022

Eastern Gateway Community College
110 John Scott Highway
Steubenville, OH 43952

Re:	DTE No:	DE 0810	
	Auditor's No.:	21-04-013	
	County:	Mahoning	
	School District:	Youngstown CSD	
	Parcel Number(s):	53-002-A-085.02-0	53-016-0-150.00-0

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on April 9, 2021.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2020. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On August 25, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for exemption, the applicant may have taxes, penalties and interest remitted for up to the three

qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000055

FINAL DETERMINATION

January 18, 2022

Eastlake City
35150 Lakeshore Blvd
Eastlake, OH 44095

Re:	DTE No:	DE 1754
	Auditor's No.:	2021-7
	County:	Lake
	School District:	Willoughby-Eastlake CSD
	Parcel Number(s):	34-A-007-0-00-042-0

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000012

FINAL DETERMINATION

January 4, 2022

Echoing Hills Village Inc
36272 C R 79
Warsaw, OH 43844

Re:	DTE No:	CE 2776
	Auditor's No.:	20218533
	County:	Stark
	School District:	Northwest LSD
	Parcel Number(s):	9501688

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on March 4, 2020.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Association of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until April 5, 2019. Therefore, exemption cannot be considered for tax year 2019.

On November 3, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation
Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

January 20, 2022

Echoing Hills Village Inc
36272 C R 79
Warsaw, OH 43844

Re:	DTE No:	CE 2776
	Auditor's No.:	20218533
	County:	Stark
	School District:	Northwest LSD
	Parcel Number(s):	9501688

The Tax Commissioner previously issued a final determination in this matter on January 4, 2022. That determination is hereby vacated and the matter remains open for further administrative review, below.

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until April 5, 2019. Therefore, exemption cannot be considered for tax year 2019.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

090261

January 31, 2022

Elyria City
Ted M. Pileski
131 Court St
Elyria, OH 44035

Re:	DTE No:	DE 1904
	Auditor's No.:	21-E-51
	County:	Lorain
	School District:	Elyria CSD
	Parcel Number(s):	06-25-024-101-016

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation

The Tax Commissioner orders that the remaining real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000283

January 31, 2022

Elyria City
Ted M. Pileski
131 Court St
Elyria, OH 44035

Re:	DTE No:	DE 1897	
	Auditor's No.:	21-E-44	
	County:	Lorain	
	School District:	Lorain CSD	
	Parcel Number(s):	02-02-019-102-001	02-02-019-102-010

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until July 22, 2020. Therefore, exemption cannot be considered for tax year 2020.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000286

January 31, 2022

Elyria City
Ted M. Pileski
131 Court St
Elyria, OH 44035

Re:	DTE No:	DE 1901
	Auditor's No.:	21-E-48
	County:	Lorain
	School District:	Elyria CSD
	Parcel Number(s):	06-24-161-000-010

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000285

January 31, 2022

Elyria City
Ted M. Pileski
131 Court St
Elyria, OH 44035

Re:	DTE No:	DE 1899
	Auditor's No.:	21-E-46
	County:	Lorain
	School District:	Elyria CSD
	Parcel Number(s):	06-24-009-101-002

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000284

January 31, 2022

Elyria City
Ted M. Pileski
131 Court St
Elyria, OH 44035

Re:	DTE No:	DE 1898
	Auditor's No.:	21-E-45
	County:	Lorain
	School District:	Elyria CSD
	Parcel Number(s):	06-23-023-000-001

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000260

January 31, 2022

Elyria City
Ted M. Pileski
131 Court St
Elyria, OH 44035

Re:	DTE No:	DE 1903
	Auditor's No.:	21-E-50
	County:	Lorain
	School District:	Elyria CSD
	Parcel Number(s):	06-24-167-000-014

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000259

January 31, 2022

Elyria City
Ted M. Pileski
131 Court St
Elyria, OH 44035

Re:	DTE No:	DE 1902
	Auditor's No.:	21-E-49
	County:	Lorain
	School District:	Elyria CSD
	Parcel Number(s):	06-24-162-000-013

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

030239

January 31, 2022

Elyria City
Attn: Ted M. Pileski
131 Court St
Elyria, OH 44035

Re:	DTE No:	DE 2212
	Auditor's No.:	21-E-53
	County:	Lorain
	School District:	Elyria CSD
	Parcel Number(s):	10-00-004-101-130

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000293

January 31, 2022

Elyria City
Attn: Ted M. Pileski
131 Court St
Elyria, OH 44035

Re:	DTE No:	DE 2211
	Auditor's No.:	21-E-54
	County:	Lorain
	School District:	Keystone LSD
	Parcel Number(s):	10-00-009-102-002

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.14, cemetery.

The record reflects that parcel 10-00-009-102-002 is already listed as exempt from taxation for tax years 2018 and 2019, and a portion of the property subject to this application is already exempt from taxation for tax years 2020 and 2021. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed for tax years 2018 and 2019, and as to the property that is currently exempt from real property taxation for tax years 2020 and 2021.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000282

January 31, 2022

Elyria City
Ted M. Pileski
131 Court St
Elyria, OH 44035

Re:		
	DTE No:	DE 1896
	Auditor's No.:	21-E-43
	County:	Lorain
	School District:	Lorain CSD
	Parcel Number(s):	02-02-020-101-008

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

A portion of the property subject to this application is already exempt from taxation pursuant to Ohio Revised Code Section 5709.08, public purpose. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000281

FINAL DETERMINATION

January 31, 2022

Elyria City
Ted M. Pileski
131 Court St
Elyria, OH 44035

Re:	DTE No:	DE 1895
	Auditor's No.:	21-E-42
	County:	Lorain
	School District:	Keystone LSD
	Parcel Number(s):	10-00-009-102-005

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.14, cemetery.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000294

January 31, 2022

Evans Farm NCA
J. Anthony Eyerman
1550 Lewis Center Rd.
Lewis Center, OH 43035

Re: DTE No:	DE 1862			
Auditor's No.:	21-57			
County:	Delaware			
School District:	Olentangy LSD			
Parcel Number(s):	318-210-28-024-000	318-210-26-001-000	318-210-22-001-000	
	318-210-20-001-000	318-210-19-019-000	318-210-19-007-000	

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000009

January 4, 2022

Evergreen Masonic Lodge #222
246 State St. P.O. Box 237
Conneaut, OH 44030

Re:	DTE No:	DE 1821	
	Auditor's No.:	2130	
	County:	Ashtabula	
	School District:	Conneaut Area CSD	
	Parcel Number(s):	12-114-00-048-00	12-114-00-049-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 15, 2021.

On October 6, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000102

FINAL DETERMINATION

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2428		
	Auditor's No.:	20-047-11		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700087000025	A0700087000026	A0700087000027
		A0700087000028	A0700087000029	A0700087000030
		A0700087000031	A0700087000032	A0700087000034
		A0700087000037	A0700087000038	A0700087000039
		A0700087000040	A0700087000041	A0700087000042
		A0700087000045	A0700087000046	A0700087000047
		A0700087000048	A0700087000049	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

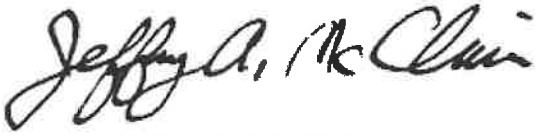
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as

comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000103

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2426		
	Auditor's No.:	20-047-09		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700085000016	A0700085000017	A0700085000018
		A0700085000019	A0700085000020	A0700085000021
		A0700085000022	A0700085000023	A0700085000024
		A0700085000025	A0700085000026	A0700085000027
		A0700085000030	A0700085000031	A0700085000032
		A0700085000033	A0700085000034	A0700085000035
		A0700085000036	A0700085000037	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

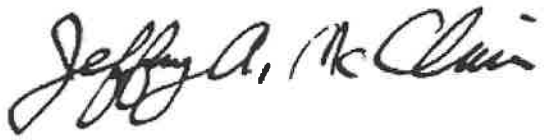
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as

comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000110

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2423		
	Auditor's No.:	20-047-06		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700004000012	A0700004000014	A0700004000015
		A0700004000016	A0700004000017	A0700004000018
		A0700004000019	A0700004000022	A0700004000023
		A0700004000024	A0700004000028	A0700004000029
		A0700004000030	A0700004000031	A0700004000032
		A0700004000033	A0700004000034	A0700004000039
		A0700004000040		

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The record reflects that parcels A0700004000019 and A0700004000033 are already listed as exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel numbers A0700004000019 and A0700004000033.

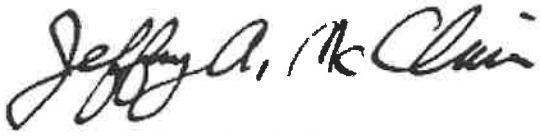
As to the remaining parcel numbers, the Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of

property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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000105

FINAL DETERMINATION

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2429		
	Auditor's No.:	20-047-12		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700087000051	A0700087000052	A0700087000053
		A0700087000054	A0700087000055	A0700087000056
		A0700087000058	A0700087000059	A0700090000001
		A0700090000002	A0700090000003	A0700090000004
		A0700090000005	A0700090000006	A0700090000007
		A0700090000008	A0700090000009	A0700090000010
		A0700090000011	A0700090000012	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment

equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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000107

FINAL DETERMINATION

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2463		
	Auditor's No.:	20-047-46		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700016000078	A0700016000079	A0700016000080
		A0700016000081	A0700016000082	A0700016000084
		A0700016000086	A0700016000090	A0700016000094
		A0700016000106	A0700016000107	A0700016000108
		A0700016000110	A0700016000111	A0700016000113
		A0700016000114	A0700016000115	A0700016000116
		A0700016000117	A0700016000118	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The record reflects that parcel A0700016000084 is already listed as exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel number A0700016000084.

As to the remaining parcel numbers, the Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of

property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000109

FINAL DETERMINATION

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2470		
	Auditor's No.:	20-047-53		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700032000022	A0700032000023	A0700032000024
		A0700032000025	A0700032000026	A0700032000027
		A0700032000028	A0700032000029	A0700032000030
		A0700032000031	A0700033000006	A0700033000007
		A0700033000008	A0700033000009	A0700033000010
		A0700033000011	A0700033000012	A0700033000013
		A0700033000014		

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The record reflects that parcels A0700032000023, A0700032000024, A0700032000025, A0700032000026, A0700032000027, and A0700032000029 are already listed as exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel numbers A0700032000023, A0700032000024, A0700032000025, A0700032000026, A0700032000027, and A0700032000029.

As to the remaining parcel numbers, the Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000106

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2462		
	Auditor's No.:	20-047-45		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700016000043	A0700016000044	A0700016000049
		A0700016000050	A0700016000051	A0700016000052
		A0700016000053	A0700016000054	A0700016000055
		A0700016000057	A0700016000058	A0700016000060
		A0700016000061	A0700016000062	A0700016000066
		A0700016000067	A0700016000070	A0700016000073
		A0700016000074	A0700016000075	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The record reflects that parcels A0700016000043, A0700016000044, A0700016000050, and A0700016000058 are already listed as exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel numbers A0700016000043, A0700016000044, A0700016000050, and A0700016000058.

As to the remaining parcel numbers, the Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the

increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000103

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2466		
	Auditor's No.:	20-047-49		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700027000015	A0700027000016	A0700027000017
		A0700027000018	A0700027000019	A0700027000020
		A0700027000021	A0700027000022	A0700027000025
		A0700027000026	A0700027000027	A0700027000028
		A0700027000032	A0700027000033	A0700027000034
		A0700027000035	A0700027000036	A0700027000037
		A0700027000038	A0700027000039	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The record reflects that parcels A0700027000015, A0700027000032, A0700027000033, and A0700027000034 are already listed as exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel numbers A0700027000015, A0700027000032, A0700027000033, and A0700027000034.

As to the remaining parcel numbers, the Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the

increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000096

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2440		
	Auditor's No.:	20-047-23		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700201000004	A0700201000005	A0700201000009
		A0700201000010	A0700201000011	A0700202000001
		A0700202000002	A0700202000003	A0700202000004
		A0700202000005	A0700202000006	A0700202000007
		A0700202000008	A0700202000009	A0700202000057
		A0700203000001	A0700203000002	A0700203000003
		A0700203000004	A0700203000005	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The record reflects that parcel A0700203000004 is already listed as exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel number A0700203000004.

As to the remaining parcel numbers, the Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of

property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000039

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2421		
	Auditor's No.:	20-047-04		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700004000068	A0700004000069	A0700004000070
		A0700004000071	A0700004000072	A0700004000073
		A0700004000074	A0700004000075	A0700004000076
		A0700004000077	A0700004000078	A0700004000079
		A0700004000080	A0700004000081	A0700004000082
		A0700004000083	A0700004000084	A0700004000085
		A0700004000086	A0700004000087	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as

comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000091

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2431		
	Auditor's No.:	20-047-14		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700103000018	A0700103000019	A0700103000020
		A0700103000021	A0700103000023	A0700103000024
		A0700103000025	A0700103000026	A0700103000027
		A0700103000028	A0700103000029	A0700103000030
		A0700103000031	A0700103000032	A0700103000033
		A0700103000034	A0700103000035	A0700103000036
		A0700103000038	A0700103000039	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The record reflects that parcel A0700103000018 is already listed as exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel number A0700103000018.

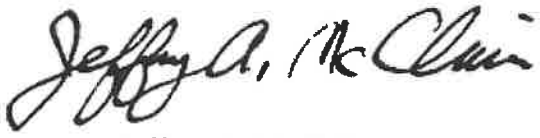
As to the remaining parcel numbers, the Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of

property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000390

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2432		
	Auditor's No.:	20-047-15		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700108000001	A0700108000003	A0700108000011
		A0700108000013	A0700108000016	A0700108000017
		A0700140000001	A0700140000002	A0700140000003
		A0700140000014	A0700140000016	A0700140000023
		A0700140000026	A0700140000027	A0700140000028
		A0700140000029	A0700150000016	A0700150000017
		A0700150000024	A0700150000030	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The record reflects that parcel A0700150000016 is already listed as exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel number A0700150000016.

As to the remaining parcel numbers, the Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of

property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000104

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2427		
	Auditor's No.:	20-047-10		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700085000038	A0700085000039	A0700085000040
		A0700085000041	A0700085000042	A0700085000043
		A0700085000044	A0700085000045	A0700085000046
		A0700087000007	A0700087000008	A0700087000009
		A0700087000010	A0700087000011	A0700087000012
		A0700087000015	A0700087000021	A0700087000022
		A0700087000023	A0700087000024	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The record reflects that parcels A0700087000022, A0700087000023, and A0700087000024 are already listed as exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel numbers A0700087000022, A0700087000023, and A0700087000024.

As to the remaining parcel numbers, the Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the

increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000093

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2448		
	Auditor's No.:	20-047-31		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700006000033	A0700006000034	A0700006000035
		A0700006000036	A0700006000037	A0700006000039
		A0700006000040	A0700006000041	A0700006000042
		A0700006000045	A0700006000046	A0700006000047
		A0700006000048	A0700006000049	A0700006000052
		A0700006000053	A0700006000054	A0700006000055
		A0700006000056	A0700006000057	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

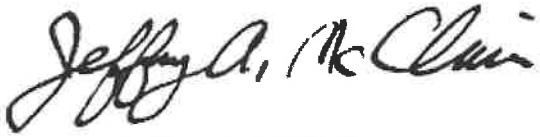
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as

comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000094

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re: DTE No:	CE 2444			
Auditor's No.:	20-047-27			
County:	Butler			
School District:	Fairfield CSD			
Parcel Number(s):	A0700227000014	A0700227000015	A0700227000016	
	A0700227000017	A0700227000018	A0700227000019	
	A0700227000020	A0700227000021	A0700227000023	
	A0700227000024	A0700228000025	A0700228000026	
	A0700228000028	A0700228000030	A0700228000033	
	A0700228000034	A0700229000001	A0700229000002	
	A0700229000003			

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

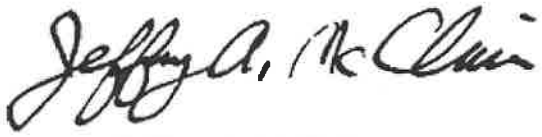
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment

equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000092

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2471		
	Auditor's No.:	20-047-54		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700033000015	A0700033000016	A0700033000017
		A0700033000018	A0700033000019	A0700033000020
		A0700033000021	A0700033000022	A0700033000023
		A0700033000031	A0700033000032	A0700033000033
		A0700033000034	A0700033000035	A0700033000036
		A0700033000037	A0700033000038	A0700033000040
		A0700033000042	A0700033000043	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment

equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000095

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2443		
	Auditor's No.:	20-047-26		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700222000016	A0700223000001	A0700223000002
		A0700223000003	A0700223000004	A0700223000005
		A0700223000006	A0700223000007	A0700223000008
		A0700223000009	A0700223000010	A0700223000011
		A0700223000012	A0700223000013	A0700223000014
		A0700223000015	A0700223000016	A0700223000017
		A0700223000018	A0700227000012	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

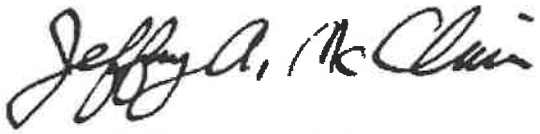
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as

comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000097

FINAL DETERMINATION

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2438		
	Auditor's No.:	20-047-21		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700193000011	A0700193000014	A0700193000015
		A0700193000016	A0700193000018	A0700193000019
		A0700197000001	A0700197000007	A0700197000008
		A0700197000009	A0700197000010	A0700197000016
		A0700199000004	A0700199000005	A0700199000006
		A0700199000007	A0700199000012	A0700199000013
		A0700199000014	A0700199000015	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as

comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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000093

FINAL DETERMINATION

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2437		
	Auditor's No.:	20-047-20		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700188000012	A0700192000001	A0700192000002
		A0700192000003	A0700192000004	A0700192000005
		A0700192000007	A0700192000009	A0700192000010
		A0700192000011	A0700193000001	A0700193000002
		A0700193000003	A0700193000004	A0700193000005
		A0700193000006	A0700193000007	A0700193000008
		A0700193000009	A0700193000010	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as

comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

000099

FINAL DETERMINATION

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2436		
	Auditor's No.:	20-047-19		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700183000004	A0700183000005	A0700186000006
		A0700187000004	A0700187000005	A0700187000007
		A0700187000009	A0700188000001	A0700188000002
		A0700188000003	A0700188000004	A0700188000005
		A0700188000006	A0700188000007	A0700188000008
		A0700188000009	A0700188000010	A0700188000011

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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000100

FINAL DETERMINATION

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2435		
	Auditor's No.:	20-047-18		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700164000005	A0700164000006	A0700164000008
		A0700164000009	A0700164000010	A0700164000011
		A0700164000014	A0700164000015	A0700164000016
		A0700164000017	A0700164000018	A0700181000001
		A0700182000001	A0700182000002	A0700182000003
		A0700182000006	A0700182000007	A0700182000009
		A0700183000001	A0700183000002	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

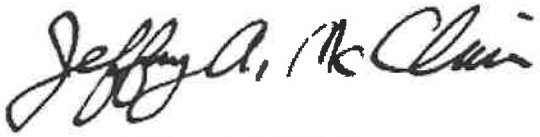
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as

comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

000101

FINAL DETERMINATION

January 25, 2022

Fairfield City
Ohio Development Services Dept
5350 Pleasant Ave
Fairfield, OH 45014

Re:	DTE No:	CE 2434		
	Auditor's No.:	20-047-17		
	County:	Butler		
	School District:	Fairfield CSD		
	Parcel Number(s):	A0700151000054	A0700151000055	A0700151000057
		A0700151000058	A0700151000059	A0700151000060
		A0700151000061	A0700151000065	A0700151000071
		A0700151000075	A0700151000076	A0700151000079
		A0700151000082	A0700151000084	A0700151000085
		A0700151000087	A0700151000088	A0700151000089
		A0700164000004		

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 9, 2020. On November 9, 2020, the City of Fairfield passed Ordinance No. 92-20 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year 2021, the tax year specified in Section 2(C) of Ordinance 92-20, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 92-20 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as

comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000083

January 20, 2022

Frank Avenue Worship Center
Jonathan Wade
2164 Thornbury Lane
Akron, OH 44319

Re:	DTE No:	DE 1441
	Auditor's No.:	12444
	County:	Summit
	School District:	Barberton CSD
	Parcel Number(s):	01-15685

This matter concerns an application for the exemption of real property from taxation. On November 22, 2021, the Tax Commissioner issued a final determination on the matter.

The Tax Commissioner hereby grants a request to reconsider his decision concerning the subject application.

The final determination dated November 22, 2021, is hereby vacated, and the application remains subject to further administrative review.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000143

January 31, 2022

Franklin Cty Agricultural Society
Kevin Wiley Treasurer
4100 Columbia St
Hilliard, OH 43026

Re:	DTE No:	DE 1906
	Auditor's No.:	21-157
	County:	Franklin
	School District:	Hilliard CSD
	Parcel Number(s):	050-003349

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.10, county purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000293

January 31, 2022

Freshwater Community Church
560 Hartman Rd.
Wadsworth, OH 44281

Re:	DTE No:	DE 1861	
	Auditor's No.:	2021-32	
	County:	Medina	
	School District:	Wadsworth CSD	
	Parcel Number(s):	038-17B-21-010	038-17B-21-011

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000144

January 31, 2022

Full Gospel Sons of God
Michael Harding
1576 Plain City Georgesville Rd.
Galloway, OH 43119

Re:	DTE No:	CE 0359		
	Auditor's No.:	20-40		
	County:	Franklin		
	School District:	Columbus CSD		
	Parcel Number(s):	010-121920-00	010-121857-00	010-121858-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on February 19, 2020.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2019. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full for parcel number 010-121920-00 through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On December 16, 2020, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B) and subject to extension as provided by Am. Sub. H.B. 197 (133rd General Assembly). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for exemption, the applicant may have taxes, penalties and interest remitted for up to the three qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000041

FINAL DETERMINATION

January 18, 2022

Fulton Village
P.O. Box 5
Fulton, OH 43321

Re:	DTE No:	DE 2225		
	Auditor's No.:	2021-10-21B		
	County:	Morrow		
	School District:	Cardington-Lincoln LSD		
	Parcel Number(s):	J27-001-00-030-02	J27-001-00-030-01	J27-001-00-030-00
		J27-001-00-030-03	J27-001-00-030-04	J27-001-00-030-05

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000040

January 18, 2022

Fulton Village
P.O. Box 5
Fulton, OH 43321

Re:	DTE No:	DE 2226
	Auditor's No.:	2021-10-21A
	County:	Morrow
	School District:	Cardington-Lincoln LSD
	Parcel Number(s):	J24-001-00-264-07

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000181

January 31, 2022

Genoa Christian Church
Donald Widmer Trustee
P.O. Box 116
Genoa, OH 43430

Re:	DTE No:	DE 1905
	Auditor's No.:	----
	County:	Ottawa
	School District:	Genoa Area LSD
	Parcel Number(s):	012-08592-11550-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000192

January 31, 2022

Good Samaritan Hospital of Cincinnati and Bethesda Hospital Inc
Jonathan T. Brollier Esq.
375 N. Front Street, Suite 325
Columbus, OH 43215

Re:	DTE No:	CE 2351		
	Auditor's No.:	20-168		
	County:	Hamilton		
	School District:	Oak Hills LSD		
	Parcel Number(s):	550-0321-0107-00	550-0321-0109-00	550-0321-0110-00
		550-0321-0111-00		

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021 and that taxes, penalties and interest for tax years 2018 and 2019 be remitted for all parcels, and tax year 2017 be remitted for parcels 550-0321-0107-00 and 550-0321-0109-00. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000076

January 18, 2022

Grace Chapel Of Minerva, Inc.
Richard B. Fry, III, Attorney
3800 Embassy Pkwy., Suite 300
Akron, OH 44333

Re:	DTE No:	CE 2539
	Auditor's No.:	----
	County:	Carroll
	School District:	Minerva LSD
	Parcel Number(s):	08-0001036.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4415 Northland Ridge Blvd. • Columbus, OH 43229

000151

FINAL DETERMINATION

January 31, 2022

Greater Faith Apostolic Church
James Talbert Sr
470 West Park Ave.
Barberton, OH 44203

Re:	DTE No:	CE 2724	
	Auditor's No.:	12403	
	County:	Summit	
	School District:	Barberton CSD	
	Parcel Number(s):	0100535	0100536

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000011

FINAL DETERMINATION

January 4, 2022

Great Lakes Senior Living Communities LLC
Pamela G Forestier and Todd W. Sleggs
5565 Bankers Ave.
Baton Rouge, LA 70808

Re:	DTE No:	CE 2645
	Auditor's No.:	20-E-57
	County:	Lorain
	School District:	Avon LSD
	Parcel Number(s):	04-00-030-141-180

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 29, 2020.

On November 3, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000191

January 31, 2022

GSP Aurora LLC
Albin Bauer II, Atty Peters Kalail & Markakis Co LPA
6480 Rockside Woods Blvd S Ste 300
Cleveland, OH 44131

Re:	DTE No:	CE 2863
	Auditor's No.:	19435
	County:	Lucas
	School District:	Toledo CSD
	Parcel Number(s):	0603528

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private school.

The record reflects that parcel 0603528 is already listed as exempt from taxation, for tax years 2017 and 2018. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel number 0603528 for tax years 2017 and 2018.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020, 2021, and 2022, and that taxes, penalties and interest for tax year 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall be restored to the tax list for tax year 2023, after which the applicant may again seek exemption for the subject property.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000019

January 13, 2022

Hawken School
Alexander Campbell, Esq. Schneider Smeltz Spieth Bell
1375 E. Ninth St. Ste. 900
Cleveland, OH 44114

Re:	DTE No:	CE 2802
	Auditor's No.:	2020-248
	County:	Cuyahoga
	School District:	Cleveland Municipal CSD
	Parcel Number(s):	120-20-015

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

A portion of the property subject to this application is already exempt from taxation pursuant to Ohio Revised Code Section 5709.07, private schoolhouse. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation; all of the subject property, except the upper floor of the garage.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax years 2017, 2018 and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000017

January 13, 2022

Hawken School
Alexander Campbell, Esq. Schneider Smeltz Spieth Bell
1375 E. Ninth St. Ste. 900
Cleveland, OH 44114

Re:	DTE No:	CE 2805
	Auditor's No.:	2020-251
	County:	Cuyahoga
	School District:	South Euclid-Lyndhurst CSD
	Parcel Number(s):	713-11-036

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax year 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000020

January 13, 2022

Hawken School
Alexander Campbell, Esq. Schneider Smeltz Spieth Bell
1375 E. Ninth St. Ste. 900
Cleveland, OH 44114

Re:	DTE No:	CE 2804
	Auditor's No.:	2020-250
	County:	Cuyahoga
	School District:	Cleveland Municipal CSD
	Parcel Number(s):	120-20-022

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000018

January 13, 2022

Hawken School
Alexander Campbell, Esq. Schneider Smeltz Spieth Bell
1375 E. Ninth St. Ste. 900
Cleveland, OH 44114

Re:	DTE No:	CE 2803
	Auditor's No.:	2020-249
	County:	Cuyahoga
	School District:	Cleveland Municipal CSD
	Parcel Number(s):	120-20-020

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000021

FINAL DETERMINATION

January 13, 2022

Hawken School
Alexander Campbell, Esq. Schneider Smeltz Spieth Bell
1375 E. Ninth St. Ste. 900
Cleveland, OH 44114

Re:	DTE No:	CE 2801
	Auditor's No.:	2020-247
	County:	Cuyahoga
	School District:	Cleveland Municipal CSD
	Parcel Number(s):	120-20-014

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax year 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000053

January 18, 2022

Heritage Private School Inc
Ken Gasser
9060 Yoder Rd
Sterling, OH 44276

Re:	DTE No:	DE 2394
	Auditor's No.:	A4681
	County:	Wayne
	School District:	Norwayne LSD
	Parcel Number(s):	36-01341.600

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000193

January 31, 2022

Herzing University Ltd
W140 N8917 Lilly Rd.
Menomonee Falls, WI 53051

Re:	DTE No:	CE 2681	
	Auditor's No.:	12357	
	County:	Summit	
	School District:	Coventry LSD	
	Parcel Number(s):	19-06405	68-32883

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07/5709.121, private college.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021 and that taxes, penalties and interest for tax years 2017, 2018, and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000051

FINAL DETERMINATION

January 18, 2022

Hicksville Cornerstone Church
MIchael Alexander
232 West Arthur St
Hicksville, OH 43526

Re:	DTE No:	DE 2428	
	Auditor's No.:	DE-13-21	
	County:	Defiance	
	School District:	Hicksville EVSD	
	Parcel Number(s):	E060025000100	E060025000201

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000133

January 31, 2022

Holy Love Ministries
Robert L. Topazio
37137 Butternut Ridge Rd
North Ridgeville, OH 44039

Re:	DTE No:	DE 1792
	Auditor's No.:	21-E-39
	County:	Lorain
	School District:	Midview LSD
	Parcel Number(s):	11-00-072-000-083

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on March 19, 2021. The procedure for applying for a property tax exemption is set forth in Ohio Revised Code Section 5715.27(A):

> Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption in cases where the owner did not file the application. This determination of jurisdiction was made by the Board of Tax Appeals in *Total Health Care Plan, Inc. v. Zaino* (Dec. 17, 2004), B.T.A. No. 2003-A-57, citing the Ohio Supreme Court in *Performing Arts School of Metropolitan Toledo Inc. v. Wilkins* (2004), 104 Ohio St.3d 284, 2004-Ohio-6389. Since the issuance of that opinion, the General Assembly has granted additional parties standing to file an exemption application, but the underlying principle remains in effect that a party must have standing to file the application for the Tax Commissioner to have jurisdiction to consider the application.

In this case, the applicant did not sign page three of the application. Therefore, the applicant did not declare under penalty of perjury that the application was true, correct and complete, to the best of the applicant's knowledge. Without a signature making such attestation, the applicant does not have standing to file for tax exemption on the property, and accordingly the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000030

January 18, 2022

Homeless to Home Cat Sanctuary & Animal Rescue
1745 Marion Waldo Rd.
Marion, OH 43302

Re:	DTE No:	CE 2564
	Auditor's No.:	W761
	County:	Marion
	School District:	Pleasant LSD
	Parcel Number(s):	250080008700

This matter concerns an application for the exemption of real property from taxation. On November 30, 2021, the Tax Commissioner issued a final determination on the matter.

The Tax Commissioner hereby grants a request to reconsider his decision concerning the subject application, on the applicant's statement that the applicant provided additional information.

The final determination dated November 30, 2021 is hereby vacated, and the application remains subject to further administrative review.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000074

January 18, 2022

Hope Homes Foundation Inc
Paul Herrera
2300 Call Rd
Stow, OH 44224

Re:	DTE No:	DE 1034
	Auditor's No.:	20218590
	County:	Stark
	School District:	North Canton CSD
	Parcel Number(s):	92-04405

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation
Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000131

FINAL DETERMINATION

January 31, 2022

Iglesia De Dios Pentecostal M.I. (Sauer) Region Mediano
2134 W. 85th St.
Cleveland, OH 44102

Re:	DTE No:	CE 2890
	Auditor's No.:	2020-223
	County:	Cuyahoga
	School District:	Cleveland Municipal CSD
	Parcel Number(s):	005-29-027

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 21, 2020.

I. Factual Background

The applicant, Iglesia De Dios Pentecostal M.I. (Sauer) Region Mediano, seeks exemption of real property from taxation, consisting of a residential dwelling on less than one acre of land. The applicant acquired title to the property on May 30, 2012. The application states that the property is used as a residence for the pastor.

II. Ohio Revised Code Section 5709.07

Exemption is sought pursuant to Ohio Revised Code Section 5709.07. R.C. 5709.07(A)(2) exempts from taxation "[h]ouses 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." In order to qualify for tax exemption, the property must be used to facilitate the public worship in a principal, primary, and essential way. *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St.3d 432.

The applicant uses the property for residential purposes. The general rule in Ohio is that residential property is not exempt from taxation. *Philada Home Fund v. Bd. of Tax Appeals* (1966), 5 Ohio St.2d 135. Ohio courts have historically and consistently denied parsonages and similar church-owned residences as not being used exclusively for public worship. *Watterson v. Halliday* (1907), 77 Ohio St. 150; *Fulton v. Tracy* (Apr. 12, 1993), B.T.A. No. 91-Z-911. Property used as a residence for church ministers or lay members and also used for religious purposes, such as for Bible studies, youth ministry, fellowship, prayer, and supporting the poor, only supports public worship and does not qualify as being used exclusively for public worship. *Agape Hearts Ministry v. Wilkins* (Oct. 4, 2005) B.T.A. No. 2004-V-116, *3, 7-8.

Here, the applicant uses the subject property as a parsonage for the church pastor. Therefore, the property is not used exclusively for public worship and consequently does not qualify for exemption pursuant to R.C. 5709.07.

III. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000173

January 31, 2022

Isaiah 55 Inc
2232 Burnet Ave
Cincinnati, OH 45219

Re:	DTE No:	DE 1736
	Auditor's No.:	21-097
	County:	Hamilton
	School District:	Cincinnati CSD
	Parcel Number(s):	090-0001-0029-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000121

January 31, 2022

Isaiah 55 Inc
2232 Burnet Ave
Cincinnati, OH 45219

Re:	DTE No:	DE 1735	
	Auditor's No.:	21-096	
	County:	Hamilton	
	School District:	Cincinnati CSD	
	Parcel Number(s):	057-0005-0056-00	112-0006-0004-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on August 26, 2021. The procedure for applying for a property tax exemption is set forth in Ohio Revised Code Section 5715.27(A):

> Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption in cases where the owner did not file the application. This determination of jurisdiction was made by the Board of Tax Appeals in *Total Health Care Plan, Inc. v. Zaino* (Dec. 17, 2004), B.T.A. No. 2003-A-57, citing the Ohio Supreme Court in *Performing Arts School of Metropolitan Toledo Inc. v. Wilkins* (2004), 104 Ohio St.3d 284, 2004-Ohio-6389. Since the issuance of that opinion, the General Assembly has granted additional parties standing to file an exemption application, but the underlying principle remains in effect that a party must have standing to file the application for the Tax Commissioner to have jurisdiction to consider the application.

In this case, title to the property is in the name of Shannon Carr, therefore the applicant is not the owner of this property. Without ownership or other evidence of eligibility as described above, the applicant does not have standing to file for tax exemption on the property, and accordingly the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000023

January 18, 2022

Jesus True Vine Ministries
Gary Raymond
1973 Willoughby Ave.
Springfield, OH 45503

Re:	DTE No:	DE 2199
	Auditor's No.:	2021-20
	County:	Clark
	School District:	Springfield CSD
	Parcel Number(s):	340-06-00004-216-008

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until October 7, 2019. Therefore, exemption cannot be considered for tax year 2019.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000127

January 31, 2022

Jonathan R Miller and Elsie I Miller
5825 CR 52
Big Prairie, OH 44611

Re:	DTE No:	DE 1751
	Auditor's No.:	1183
	County:	Holmes
	School District:	West Holmes LSD
	Parcel Number(s):	2300 864 014

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 1, 2021.

I. Factual Background

The applicant, Jonathan R Miller and Elsie I Miller, seeks exemption of real property from taxation, consisting of a building and 11.95 acres of land. The applicant acquired title to this property on June 16, 2020. The applicant states the building is used as an one room schoolhouse. The remainder of the property is used for residential purposes.

II. Ohio Revised Code Section 5709.07

Exemption has been requested pursuant to Ohio Revised Code Section 5709.07. This section provides exemption for "[r]eal property used by a school for primary or secondary educational purposes, including only so much of the land as is necessary for the proper occupancy, use, and enjoyment of such real property by the school for primary or secondary educational purposes." The exemption under division (A)(1) of this section does not apply to any portion of the real property not used for primary or secondary educational purposes. Here, the schoolhouse and the 1.4 acres of land attached are used for primary or secondary educational purposes and qualify for exemption. The remainder of the property, however, is used for residential purposes and, therefore, does not qualify for exemption pursuant to R.C. 5709.07.

III. Conclusion

Based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709. 07, private schoolhouse, and part of the property is not entitled to be exempt for the reasons set forth above. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be split-listed as follows:

Property exempt from taxation:

The schoolhouse facilities and approximately 1.4 acres of land.

The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

The balance of the subject property not listed as exempt above.

The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000075

January 18, 2022

JW and MH Straker Charitable Foundation
William J. Taylor, Atty
50 N. 4th St. P.O. Box 1030
Zanesville, OH 43702-1030

Re:	DTE No:	DE 1165	
	Auditor's No.:	21-8	
	County:	Muskingum	
	School District:	Zanesville CSD	
	Parcel Number(s):	17-37-05-25-000	17-37-05-26-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000304

January 31, 2022

Killbuck United Methodist Church
180 Mark Ave.
Killbuck, OH 44637

Re:	DTE No:	DE 1948
	Auditor's No.:	1187
	County:	Holmes
	School District:	West Holmes LSD
	Parcel Number(s):	09-00123-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000038

January 18, 2022

Koinonia Community Holdings LLC
6161 Oak Tree Blvd S Ste 400
Independence, OH 44131

Re:		
	DTE No:	DE 1523
	Auditor's No.:	2021-090
	County:	Cuyahoga
	School District:	Bedford CSD
	Parcel Number(s):	795-10-044

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000129

January 31, 2022

Lakeland House Foundation
35903 Hanamar Dr.
Avon, OH 44011

Re:		
	DTE No:	DE 1096
	Auditor's No.:	21-E-13
	County:	Lorain
	School District:	Avon LSD
	Parcel Number(s):	0400014107204

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on February 16, 2021.

On November 10, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant responded to the letter but did not provide the additional information necessary to determine whether the property is eligible for exemption. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has not provided sufficient information to show that the property satisfies the requirements for exemption from taxation.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000164

January 31, 2022

Lake Mount Church of Christ
Bonny Chamberlain
6290 St. Rt 7
New Waterford, OH 44445

Re:		
	DTE No:	DE 0953
	Auditor's No.:	1032
	County:	Columbiana
	School District:	Beaver LSD
	Parcel Number(s):	12-01902.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation
Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

099307

January 31, 2022

Lakeside Christian Church Inc
Jeremiah Dillon
3535 Knollwood Ln
Akron, OH 44333

Re:	DTE No:	DE 1759		
	Auditor's No.:	12453		
	County:	Summit		
	School District:	Revere LSD		
	Parcel Number(s):	05-00489	05-00099	05-00820

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The applicant was requested exemption for tax year 2021. Parcel numbers 05-00489 and 05-00099 were combined into parcel number 05-00820 for tax year 2021. With respect to tax year 2021 parcel numbers 05-00489 and 05-00099 did not exist. Therefore, there are no taxes to exempt for tax year 2021 for parcel numbers 05-00489 and 05-00099.

The Tax Commissioner orders that parcel number 05-00820 be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. Parcel number 05-00820 shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000169

FINAL DETERMINATION

January 31, 2022

Lancaster City
Adam Holcomb, Dept of Engineering
121 E Chestnut St Ste 100
Lancaster, OH 43130

Re:	DTE No:	DE 0576
	Auditor's No.:	1643
	County:	Fairfield
	School District:	Lancaster CSD
	Parcel Number(s):	053-51180-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000066

FINAL DETERMINATION

January 18, 2022

Liberty Heights Church Inc
Lena Williamson
7904 Princeton Rd
Liberty Twp, OH 45044

Re:	DTE No:	DE 0887	
	Auditor's No.:	21-01121	
	County:	Butler	
	School District:	Middletown CSD	
	Parcel Number(s):	Q6532020000055	Q6532020000056

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000008

January 4, 2022

Life Ripples Ministries Global Faith Community
Chief Apostle, C. T. Thonor-Kuykendall II
2886 E 115th St
Cleveland, OH 44104

Re:		
	DTE No:	DE 1532
	Auditor's No.:	2021-100
	County:	Cuyahoga
	School District:	Cleveland Municipal CSD
	Parcel Number(s):	132-21-006

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on July 6, 2021.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2019. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On September 22, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for

exemption, the applicant may have taxes, penalties and interest remitted for up to the three qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000157

FINAL DETERMINATION

January 31, 2022

Liverpool Twp Trustees
Shirley L. Flati
2485 Boring Lane
East Liverpool, OH 43920

Re:	DTE No:	DE 1546	
	Auditor's No.:	1037	
	County:	Columbiana	
	School District:	East Liverpool CSD	
	Parcel Number(s):	36-01632.000	36-02469.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000137

January 31, 2022

Lockbourne Village
85 Commerce St
Lockbourne, OH 43137

Re:		
	DTE No:	DE 1907
	Auditor's No.:	21-158
	County:	Franklin
	School District:	Hamilton LSD
	Parcel Number(s):	151-000186-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 4, 2021.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2020. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

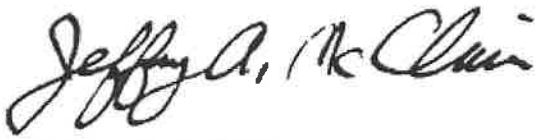
This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On November 3, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for exemption, the applicant may have taxes, penalties and interest remitted for up to the three

qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000301

January 31, 2022

Lockbourne Village
85 Commerce St
Lockbourne, OH 43137

Re:	DTE No:	DE 1908
	Auditor's No.:	21-159
	County:	Franklin
	School District:	Hamilton LSD
	Parcel Number(s):	151-000174-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.10, village purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000302

FINAL DETERMINATION

January 31, 2022

Lockbourne Village
85 Commerce St
Lockbourne, OH 43137

Re:		
	DTE No:	DE 1909
	Auditor's No.:	21-160
	County:	Franklin
	School District:	Hamilton LSD
	Parcel Number(s):	151-000003-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

009130

January 31, 2022

Lorain City
200 W. Erie Ave., 6th Floor
Lorain, OH 44052

Re:		
	DTE No:	DE 1791
	Auditor's No.:	21-E-38
	County:	Lorain
	School District:	Lorain CSD
	Parcel Number(s):	0202006108003

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000175

January 31, 2022

Lorain City
200 W. Erie Ave., 6th Floor
Lorain, OH 44052

Re:	DTE No:	DE 1776		
	Auditor's No.:	21-E-32		
	County:	Lorain		
	School District:	Lorain CSD		
	Parcel Number(s):	02-03-001-103-001	02-03-001-103-047	02-03-001-103-020

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000176

January 31, 2022

Lorain City Auditors Office
200 W. Erie Ave. 6th FL
Lorain, OH 44052

Re:	DTE No:	DE 1777
	Auditor's No.:	21-E-33
	County:	Lorain
	School District:	Lorain CSD
	Parcel Number(s):	02-01-006-106-006

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000177

January 31, 2022

Lorain City Auditors Office
200 W. Erie Ave. 6th FL
Lorain, OH 44052

Re:	DTE No:	DE 1778
	Auditor's No.:	21-E-34
	County:	Lorain
	School District:	Sheffield-Sheffield Lake CSD
	Parcel Number(s):	03-00-058-101-035

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000179

January 31, 2022

Lorain City Auditors Office
200 W. Erie Ave. 6th FL
Lorain, OH 44052

Re:		
	DTE No:	DE 1790
	Auditor's No.:	21-E-37
	County:	Lorain
	School District:	Lorain CSD
	Parcel Number(s):	03-00-049-114-001

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000073

FINAL DETERMINATION

January 18, 2022

Lorain Public Library System
Erika Ventura, CFO
351 W 6th St
Lorain, OH 44052

Re:	DTE No:	DE 1186		
	Auditor's No.:	21-E-21		
	County:	Lorain		
	School District:	Lorain CSD		
	Parcel Number(s):	02-01-005-111-001	02-01-005-111-002	02-01-005-111-003
		02-01-005-111-007	02-01-005-111-008	02-01-005-000-010
		02-01-005-111-011	02-01-005-111-012	

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000140

January 31, 2022

Lumen Northwest Realty L L C
Albin Bauer II Esq Peters Kalail & Markakis Co LPA
6480 Rockside Woods Blvd. S. Ste. 300
Cleveland, OH 44131

Re:	DTE No:	CE 2820		
	Auditor's No.:	2020-175		
	County:	Cuyahoga		
	School District:	Cleveland Municipal CSD		
	Parcel Number(s):	001-24-012	001-24-013	001-24-014
		001-24-043		

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private school.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020, 2021, and 2022 and that taxes, penalties and interest for tax years 2018 and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall be restored to the tax list for tax year 2023, after which the applicant may again seek exemption for the subject property.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000022

January 18, 2022

Maple Leaf Community Residences Inc
P.O. Box 755
Chardon, OH 44024

Re:		
	DTE No:	DE 0896
	Auditor's No.:	E 15 21
	County:	Geauga
	School District:	Kenston LSD
	Parcel Number(s):	01-002150

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000155

FINAL DETERMINATION

January 31, 2022

Maumee Valley Country Day School
1715 S Reynolds Rd
Toledo, OH 43614

Re:	DTE No:	DE 0803
	Auditor's No.:	19 3 61
	County:	Lucas
	School District:	Toledo CSD
	Parcel Number(s):	20-00038

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000013

January 4, 2022

McGivneys Men
Jason Fox
217 Poplar Street
Bucyrus, OH 44820

Re:	DTE No:	DE 2411
	Auditor's No.:	----
	County:	Crawford
	School District:	Bucyrus CSD
	Parcel Number(s):	8-00-65042.000

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on November 30, 2021. The procedure for applying for a property tax exemption is set forth in Ohio Revised Code Section 5715.27(A):

> Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption in cases where the owner did not file the application. This determination of jurisdiction was made by the Board of Tax Appeals in *Total Health Care Plan, Inc. v. Zaino* (Dec. 17, 2004), B.T.A. No. 2003-A-57, citing the Ohio Supreme Court in *Performing Arts School of Metropolitan Toledo Inc. v. Wilkins* (2004), 104 Ohio St.3d 284, 2004-Ohio-6389. Since the issuance of that opinion, the General Assembly has granted additional parties standing to file an exemption application, but the underlying principle remains in effect that a party must have standing to file the application for the Tax Commissioner to have jurisdiction to consider the application.

In this case, title to the property is in the name of Bucyrus Knights of Columbus Building Association, therefore the applicant is not the owner of this property. Without ownership or other evidence of eligibility as described above, the applicant does not have standing to file for tax exemption on the property, and accordingly the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

090275

January 31, 2022

Medina City
132 N Elmwood St
Medina, OH 44256

Re:		
	DTE No:	DE 1957
	Auditor's No.:	2021-34
	County:	Medina
	School District:	Medina CSD
	Parcel Number(s):	028-19A-21-390

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000171

FINAL DETERMINATION

January 31, 2022

Mentor City
8500 Civic Center Blvd
Mentor, OH 44060

Re:	DTE No:	DE 2186
	Auditor's No.:	2021-13
	County:	Lake
	School District:	Mentor EVSD
	Parcel Number(s):	16-A-009-0-00-018-0

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until February 8, 2019. Therefore, exemption cannot be considered for tax year 2019.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000310

January 31, 2022

Mercy Health-St Vincent Medical Center LLC
c/o Bon Secours Mercy Health Tax Dept
1701 Mercy Health Place
Cincinnati, OH 45237

Re:		
	DTE No:	CE 2868
	Auditor's No.:	19441
	County:	Lucas
	School District:	Toledo CSD
	Parcel Number(s):	12-00061

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000166

January 31, 2022

Metropolitan Park District Of The Toledo Area
Attn: Matt Cleland
5100 W Central Ave
Toledo, OH 43615

Re:	DTE No:	DE 1289
	Auditor's No.:	19462
	County:	Lucas
	School District:	Toledo CSD
	Parcel Number(s):	20-10086

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000165

January 31, 2022

Metropolitan Park District Of The Toledo Area
Attn: Matt Cleland
5100 W Central Ave
Toledo, OH 43615

Re:	DTE No:	DE 1285		
	Auditor's No.:	19458		
	County:	Lucas		
	School District:	Toledo CSD		
	Parcel Number(s):	60-09305	60-09306	60-13934
		60-13935	60-13936	

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

099178

January 31, 2022

Miami Valley Career Technology Center
Attn: Matt Huffman
6800 Hoke Rd
Englewood, OH 45315

Re:	DTE No:	DE 1785		
	Auditor's No.:	2021-52		
	County:	Montgomery		
	School District:	Northmont CSD		
	Parcel Number(s):	M60-25301-0001	M60-25301-0002	M60-25301-0003
		M60-25301-0004	M60-25301-0005	

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 3313.44, board of education.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until June 10, 2020. Therefore, exemption cannot be considered for tax year 2020.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000111

January 25, 2022

Monroe City
Karen Ervin, Finance Director
233 S Main St
Monroe, OH 45050

Re:	DTE No:	DE 1820	
	Auditor's No.:	21-01623	
	County:	Butler	
	School District:	Monroe LSD	
	Parcel Number(s):	C1800-008-000-055	C1800-008-000-068

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 14, 2021.

I. Factual Background

The applicant, the City of Monroe, requests exemption from taxation of real property acquired on March 8, 2019. The property consists of two parcels and is improved with a commercial building situated on 7.6273 acres of land. The application states the property will be used as the city's police facility and will also have additional public uses once remodeling is complete.

The applicant provided additional information on October 25, 2021. The police facility occupies the majority of the building. Renovations were completed and the facility opened on February 24, 2021. Additionally, two units are vacant, and are expected to remain vacant for the foreseeable future. However, one unit, identified as Unit Number 655, is leased to Cassano's Pizza. The lease began March 15, 2019 and continues month-to-month. Rent paid is $2,060.62 per month.

II. Ohio Revised Code Section 5709.08

Exemption is sought pursuant to Ohio Revised Code Section ("R.C.") 5709.08, which provides exemption for "...public property used exclusively for a public purpose...". The Ohio Supreme Court has held that there are three prerequisites which must be met in order for property to qualify for exemption under this statute: (1) the property must be public property; (2) the use thereof must be for a public purpose; and (3) the property must be used exclusively for a public purpose. *Carney v. Cleveland* (1962), 173 Ohio St. 56. The majority of the property is used for a public purpose, and therefore is exempt from taxation pursuant to R.C. 5709.08.

Leased

The available evidence shows that there is a lease on the property to a private entity. In *Cleveland v. Perk* (1972), 29 Ohio St.2d 161, the Court held that:

When *** private enterprise is given the opportunity to occupy public property in part and make a profit, even though in so doing it serves not only the public, but the public interest and a public purpose, such part of the property loses its identity as public property and its use cannot be said to be exclusively for a public purpose. A private, in addition to a public, purpose is then subserved.

Because of the lease to a private business, the subject property "lost its identity as public property used exclusively for a public purpose within the meaning of [the] Revised Code [section governing public use], and is not entitled to exemption from taxation". *Cleveland v. Perk* (1965), 2 Ohio St.2d 173. Therefore, the property is not entitled to exemption for the portion of the property that is leased.

Property owned by a public entity but leased to a private entity does not meet the requirements for exemption under R.C. 5709.08. *State Teachers Retirement Board v. Kinney* (1981) 68 Ohio St.2d 195.

Lessee Not Public

Further, pursuant to Ohio Revised Code Section 5709.121, exemption from taxation may be granted for:

> (A) Real property and tangible personal property belonging to a charitable or educational institution or to the state or a political subdivision, shall be considered as used exclusively for charitable or public purposes by such institution, the state, or political subdivision, if it meets one of the following requirements:
>
> (1) It is used by such institution, the state, or political subdivision, or by one or more other such institutions, the state, or political subdivisions under a lease, sublease, or other contractual arrangement:
>
> (a) As a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein;
>
> (b) As a children's science, history, or natural history museum that is open to the general public;
>
> (c) For other charitable, educational, or public purposes.
>
> (2) It is made available under the direction or control of such institution, the state, or political subdivision for use in furtherance of or incidental to its charitable, educational, or public purposes and not with the view to profit.

Under this section, there are two general requirements for exemption: (1) the property owner must be a charitable, public, or educational institution, and (2) the property must be used by or made available to a charitable, public, or educational institution for an educational, charitable or public purpose. Here, the lessee is not a charitable, educational or public institution. The lessee is instead a for-profit business and, as such, R.C. 5709.121 cannot be applied to grant exemption to the subject property.

The term public purpose is defined in several sections of Ohio Revised Code Chapter 5709, and not just in R.C. 5709.121. *Id.* Real property belonging to a public entity, pursuant to 5709.121, is defined as that term is used in R.C. 5709.08, which states that real property must be used exclusively for a public purpose in order to qualify for exemption. *Id.* The Ohio Supreme Court held on numerous occasions that property belonging to public entities but leased to private entities may not be exempted from taxation. See *Carney v. Cleveland,* (1962), 173 Ohio St. 56; *Cleveland v. Perk* (1972), 29 Ohio St. 2d 161 and *Dayton v. Roderer* (1977), 50 Ohio St. 2d 159.

Property owned by a public entity, but leased for a private business purpose, does not meet the requirements set forth in R.C. 5709.08. Therefore, the portion of the property leased for private purposes does not qualify for exemption, as it is not being used for a public purpose.

III. Conclusion

Based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.08, public purpose, and part of the property is not entitled to be exempt for the reasons set forth above. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be split-listed as follows:

Property exempt from taxation:

The balance of the subject property not listed below as taxable.

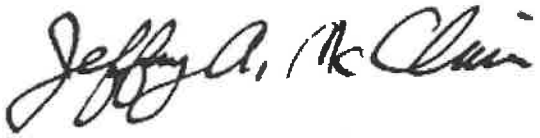
The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax year 2020 be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

The portion of the building known as Unit Number 655, which is leased to Cassano's Pizza.

The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017

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000300

FINAL DETERMINATION

January 31, 2022

Morrow Cty Park District
Jim Overmoyer
8750 Cty Rd 40
Galion, OH 44833

Re:	DTE No:	DE 2227	
	Auditor's No.:	2021-07-16	
	County:	Morrow	
	School District:	Highland LSD	
	Parcel Number(s):	D10-001-00-228-01	F14-001-00-056-02

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000174

January 31, 2022

Most Rev Edward C Malesic Bishop Catholic Diocese of Cleveland
Kevin T. Burke, Attorney
1404 East Ninth St.
Cleveland, OH 44114

Re:	DTE No:	DE 1739
	Auditor's No.:	2021-28
	County:	Medina
	School District:	Brunswick CSD
	Parcel Number(s):	003-18B-30-003

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000163

January 31, 2022

Mt Carmel Baptist Church
8645 Kenwood Rd
Cincinnati, OH 45242

Re:	DTE No:	DE 1734
	Auditor's No.:	21-095
	County:	Hamilton
	School District:	Indian Hill EVSD
	Parcel Number(s):	600-0201-0223-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not begin using the property for an exempt purpose until February 1, 2020. Therefore, exemption cannot be considered for tax year 2020.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

000112

FINAL DETERMINATION

January 25, 2022

Mt Vernon Ave AME Church
1127 Mt Vernon Ave.
Columbus, OH 43203

Re:	DTE No:	CE 2129		
	Auditor's No.:	20-135		
	County:	Franklin		
	School District:	Columbus CSD		
	Parcel Number(s):	010-027989	010-007117	010-017723
		010-006759	010-039979	010-040087
		010-040085		

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 14, 2020.

I. Factual Background

The applicant, Mt Vernon Ave AME Church, seeks exemption of real property from taxation, consisting of the parcels listed above totaling less than one acre and the improvements located thereon. Title to parcel 010-007117 was acquired on April 26, 1999. Parcels 010-006759 and 010-039979 were acquired February 8, 2001. Parcels 010-017723 and 010-027989 were acquired on February 13, 2006. Parcels 010-040087 and 010-040085 were acquired on September 10, 2010. The application states the exempt use of the subject property began November 3, 2020.

Parcels 010-027989, 010-007117, and 010-017723 are vacant lots located behind the applicant's exempt worship center. Parcels 010-006759, 010-039979, and 010-040085 are vacant lots located adjacent to the applicant's exempt worship center. These six parcels are small lots ranging between 0.03 acres to .13 acres. The application states these parcels are used for church parking and church functions.

Parcel 010-040087 contains a three-family residential dwelling. The application states the multi-unit building is not in use. The applicant intends to renovate the units for outreach programs. No details were provided on the types of programs offered.

II. Ohio Revised Code Section 1702

The applicant is requesting exemption pursuant to Ohio Revised Code Sections 1702 and 5709.07. The Ohio Supreme Court has held that property must qualify for exemption under the criteria of the statute specifically applicable to that property. The more general language of another statute cannot be construed as applying to property for which specific criteria has been established. *Rickenbacker Port Auth. v. Limbach* (1992), 64 Ohio St.3d 628, 631. Here, the specific criteria described in R.C. 1702 does not apply to the subject property. Accordingly, exemption should be considered under R.C. 5709.07, rather than R.C. 1702.

III. Ohio Revised Code Section 5709.07

Exemption is sought pursuant to Ohio Revised Code Section 5709.07. R.C. 5709.07(A)(2) exempts from taxation "[h]ouses 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." In order to qualify for exemption, the property must be used to facilitate the public worship in a principal, primary, and essential way. *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St.3d 432. Parcels 010-027989, 010-007117, 010-017723, 010-006759, 010-039979, and 010-040085 are used to facilitate public worship purposes, and as such, meet the requirements of R.C. 5709.07 for exemption of real property taxation for tax year 2021.

Here, parcel number 010-040087 is improved with a vacant residential building. The statute may be satisfied either by current or prospective use. The prospective use test hinges on the intent of the taxpayer. *Carney v. Cleveland City School Dist. Public Library* (1959), 169 Ohio St. 65, 69. Tangible evidence of efforts in preparation for an ultimate exempt purpose must exist. *Id.* at 67-68. In *Holy Trinity Protestant Episcopal Church v. Bowers* (1961), 172 Ohio St. 103, the court dealt with the question of when vacant land owned by a religious institution can be exempted from real property taxation. The syllabus of that opinion reads as follows:

> (A) religious institution which purchases vacant land for the purpose of erecting a house of worship thereon is entitled to have such land exempted from taxation, where such institution is actively working toward the use of such land for the public benefit; and the intent to make such a use of the land may be evidenced by showing that plans have been prepared and funds were available, or were to be available, to effectuate actual construction of such house of worship within a reasonable time from the filing of the application for exemption.

Id. at 103.

Mere ownership of property by a church is not sufficient in itself to gain exemption. Without proof of an active working toward an exempt use, vacant church-owned land does not qualify for exemption. *Full Gospel Apostolic Church v. Limbach* (1989), 46 Ohio St. 3d 195. The Supreme Court held that:

> vacant land purchased by a church for the purpose of erecting a church building thereon at some future date was tax exempt *** if the intent to use the property in a tax-exempt manner was "one of substance and not a mere dream."

Here, the building located on parcel number 010-040087 is vacant. *Healing Word Church v. Zaino* (Mar. 12, 2004), BTA No. 2003-A-779 (remote plans for some future church use are not sufficient to prove prospective use). Acknowledging that the applicant may someday use parcel 010-040087 for public worship, it may be that parcel 010-040087 will qualify for exemption in the future. As the applicant utilizes parcel 010-040087 for public worship, it may reapply for the part of the property so used.

The applicant has not established that it is actively working toward church facilities. The applicant has not provided sufficient information reflecting that parcel 010-040087 will be developed within a reasonable amount of time since application for exemption. The property consists of a vacant, unused building. Therefore, parcel 010-040087 is not used exclusively for public worship, and fails to qualify for exemption pursuant to R.C. 5709.07.

IV. Conclusion

Based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.07, public worship, and part of the property is not entitled to be exempt for the reasons set forth above. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be split-listed as follows:

Property exempt from taxation:

The balance of the property not listed below as taxable.

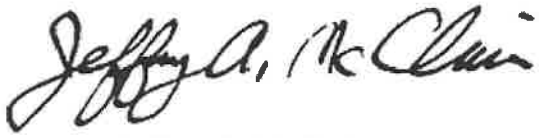
The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

Parcel number 010-040087.

The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000113

January 25, 2022

Muskingum Watershed Conservancy District
c/o Mark Swiger
P.O. Box 349 1319 Third St Nw
New Philadelphia, OH 44663

Re:		
	DTE No:	CE 2012
	Auditor's No.:	2231
	County:	Tuscarawas
	School District:	Tuscarawas Valley LSD
	Parcel Number(s):	62-00763-000

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 7, 2020.

I. Factual Background

The applicant, Muskingum Watershed Conservancy District, seeks exemption of real property from taxation, consisting of 147.678 acres of vacant land. Title to the subject property was acquired on August 7, 2019.

The application states the subject property is adjacent to Atwood Lake Park and was purchased for the purpose of conservation and recreation. The subject property is open to the public for all manner of pedestrian activity such as hiking, birdwatching and hunting. In addition, acquisition of the property allows for the implementation of forestry and conservation measures to protect the bay adjacent to Atwood Marina West operations and campgrounds.

The County Auditor's Finding states the subject property is currently on CAUV. The Tuscarawas County Auditor's office lists 5.5 acres in hay, 140.678 acres in woodland (forestry) plan, and 1.5 acres of the property is used for roads, waste, and ponds. The Auditor's office noted the 5.5 acres of tillable land was first noted for tax year 2020.

The applicant describes 5.5 acres of the property as grassland, which is susceptible to the encroachment of invasive plants species. The grassland is mowed twice per year as a prevention measure. An agreement with an adjacent neighbor to mow the grassland was reached. The applicant states a Short Term Farm Lease was signed to provide safeguards afforded by a standard agricultural lease.

A copy of the lease agreement was provided. Aaron Westhoefer is the lessee of 5.5 acres of crop land. The agreement commenced May 1, 2020, and extends through April 30, 2023. The applicant states the "adjacent neighbor keeps the aesthetics of the property and can feed the hay to his horses."

Either party may provide a 60 day notice to cancel the agreement. The applicant will "accept as payment periodic maintenance of the mow area." The lease agreement defines period maintenance as consisting of "mowing and baling hay on the mow area at least twice each growing season."

II. Ohio Revised Code Section 5709.08

Exemption is sought pursuant to Ohio Revised Code 5709.08, which provides exemption for "public property used exclusively for a public purpose." The Ohio Supreme Court has held that there are three prerequisites which must be met in order for property to qualify for exemption under this statute: (1) the property must be public property; (2) the use thereof must be for a public purpose; (3) the property must be used exclusively for a public purpose. *Carney v. Cleveland* (1962), 173 Ohio St. 56. Here, the vast majority of the property is used for public purposes and is entitled to exemption pursuant to R.C. 5709.08.

However, 5.5 acres of the subject property are leased to a local farmer. In *Cleveland v. Perk* (1972), 29 Ohio St.2d 161, the Court held that:

> When *** private enterprise is given the opportunity to occupy public property in part and make a profit, even though in so doing it serves not only the public, but the public interest and a public purpose, such part of the property loses its identity as public property and its use cannot be said to be exclusively for a public purpose. A private, in addition to a public, purpose is then subserved.

Because of the leases to private entities, the subject property "lost its identity as public property used exclusively for a public purpose within the meaning of [the] Revised Code [section governing public use], and is not entitled to exemption from taxation." *Cleveland v. Perk* (1965), 2 Ohio St.2d 173. Property owned by a public entity but leased to a private entity does not meet the requirements for exemption under R.C. 5709.08. Therefore, the 5.5 acres leased to an individual and described as cropland does not qualify for exemption pursuant to R.C. 5709.08.

Additionally, the Tuscarawas County Auditor's records show that 5.5 acres of parcel number 62-00763-000 qualified for the CAUV tax reduction for hay. To qualify for CAUV, the applicant's agent was required to complete DTE Form 109, the Initial Application For The Valuation Of Land At Its Current Agricultural Use, and file it with the county auditor. On that application form, the applicant's agent was required to specify how many acres were devoted to agricultural use. Furthermore, the applicant's agent declared under penalties of perjury that the agent had examined the application and, to the best of the agent's knowledge and belief, the information given was true, correct, and complete. Pursuant to R.C. 5713.31, if the county auditor determines that the information in the application is correct and complete, the auditor must view or cause to be viewed the land described in the application and determine whether the land is devoted exclusively to agricultural use. The county auditor made the determination that the property was used for commercial agriculture and qualified for CAUV for tax year 2020. The Tax Commissioner has no statutory authority to overrule the county auditor's determination. The use of the property for commercial agriculture benefited the private business interests of the person or entity which farmed the land. Thus, although this portion of the property is owned by a public entity, the property was used for farming and not entitled to exemption, as it does not meet the requirements of R.C. 5709.08.

III. Conclusion

Based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.08, public purpose, and part of the property is not entitled to be exempt for the reasons set forth above. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be split-listed as follows:

Property exempt from taxation:

The balance of the property not listed below as taxable.

The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021, and that taxes, penalties and interest for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

The 5.5 acres under lease and enrolled in CAUV as tillable.

The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000194

January 31, 2022

Muskingum Watershed Conservancy District
c/o Mark Swiger
1319 Third St. NW
New Philadelphia, OH 44663

Re:	DTE No:	DE 2414
	Auditor's No.:	2270
	County:	Tuscarawas
	School District:	Tuscarawas Valley LSD
	Parcel Number(s):	62-01702-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000359

January 31, 2022

Neighborhood Health Association
313 Jefferson Ave
Toledo, OH 43604

Re:	DTE No:	CE 2866		
	Auditor's No.:	19438		
	County:	Lucas		
	School District:	Toledo CSD		
	Parcel Number(s):	12-27531	12-27527	12-27534
		12-27537		

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax years 2017, 2018, and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

090308

January 31, 2022

Neighborhood Health Association
313 Jefferson Ave
Toledo, OH 43604

Re:	DTE No:	CE 2865		
	Auditor's No.:	19437		
	County:	Lucas		
	School District:	Toledo CSD		
	Parcel Number(s):	18-81481	18-81504	18-81517
		18-81567	12-19057	18-53877
		18-53894	18-81431	18-81434
		18-81437	18-81447	18-81451
		18-81454	18-81457	18-81464

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021 and that taxes, penalties and interest for tax years 2017, 2018, and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000039

FINAL DETERMINATION

January 18, 2022

New Destiny Treatment Center, Inc.
6694 Taylor Rd.
Clinton, OH 44216

Re:	DTE No:	DE 2375
	Auditor's No.:	A4648
	County:	Wayne
	School District:	Chippewa LSD
	Parcel Number(s):	12-00784.601

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000032

FINAL DETERMINATION

January 18, 2022

New Hope Fellowship Church
13671 W Pattison Ave
Kenton, OH 43326

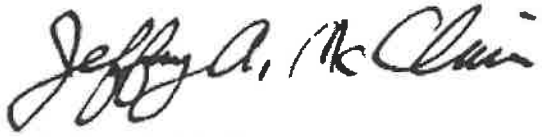
Re:	DTE No:	DE 0729
	Auditor's No.:	33-568
	County:	Hardin
	School District:	Kenton CSD
	Parcel Number(s):	33-290018.0000

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on April 15, 2021.

On August 4, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000114

January 25, 2022

New Sportsman Club
P.O. Box 210
Millbury, OH 43447

Re:	DTE No:	DE 1806
	Auditor's No.:	1707-2021
	County:	Wood
	School District:	Lake LSD
	Parcel Number(s):	H28-712-120000041500

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 8, 2021.

I. Factual Background

The applicant, New Sportsman Club, is requesting exemption of real property from taxation, consisting of approximately 10 acres and the improvements thereon. The applicant acquired title to the property in 1998. The application states that the property is used for a gun club to provide and promote instruction in safe handling and proper care of firearms. In subsequent correspondence, the applicant states that the property is only open to members and their guests.

II. Ohio Revised Code 5709.121

The applicant has applied for exemption under Ohio Revised Code Sections 5709.12 and 5709.121. The Supreme Court of Ohio has held that R.C. 5709.121 does not declare any property exempt but instead constitutes a refinement of the charitable use exemption statute. *Dialysis Clinic v. Levin* (2010), 127 Ohio St. 3d 215, ¶22. So R.C. 5709.121 does not itself declare property as exempt; therefore, the property will be considered for exemption under the requested R.C. 5709.12.

III. Ohio Revised Code Section 5709.12

Exemption is considered pursuant to R.C. 5709.12, which provides that "[r]eal and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation." In order to be entitled to exemption under this section, two requirements must be met: the property must belong to an institution, and the property must be used exclusively for charitable purposes. *Highland Park Owners, Inc. v. Tracy* (1994), 71 Ohio St. 3d 405.The Ohio Supreme Court has defined "charity" as "the attempt in good faith, spiritually, physically, intellectually, socially and economically to advance and benefit mankind in general, or those in need of advancement and benefit in particular." *Planned Parenthood Assn. v. Tax Commr.* (1966), 5 Ohio St.2d 117, at 120. Ohio courts use this definition in order to determine whether a property is used exclusively for charitable purposes.

Although some of the organization's programs may be commendable, "this fact is merely incidental and falls far short of meeting the plain requirements of the statute" that the institution must be used "exclusively for charitable purposes." *Socialer Turnverein v. Board of Tax Appeals* (1942), 139

Ohio St. 622. In denying exemption to property in *Lions Club Foundation of Cortland, Ohio, Inc. v. Limbach* (Jan. 11, 1988), B.T.A. No. 85-G-112, the Board of Tax Appeals held that even though the Lions Club supports charitable projects, the question of tax exempt status is determined by the actual use of the property and not the use of the proceeds derived therefrom. Further, the Board noted that "[a]lthough the activities of the Foundation are commendable, and perhaps sufficient to justify an IRS exemption, they do not qualify for an exemption under R.C. 5709.12, which requires exclusive charitable use of the property." *Id.*

Here, the applicant's organization is more in the nature of a social or fraternal club rather than a charity, because applicant is using the property for a gun club rather than for charitable purposes. Although the organization may engage in charitable projects, this does not satisfy the requirement that the property be used exclusively for charitable purposes and therefore does not qualify for real property tax exemption under R.C. 5709.12.

IV. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000044

January 18, 2022

Northeast Ohio Public Energy Council
Jonathan T. Brollier Esq. Bricker & Eckler LLP
100 S Third St
Columbus, OH 43215

Re:	DTE No:	DE 1534
	Auditor's No.:	2021-103
	County:	Cuyahoga
	School District:	Solon CSD
	Parcel Number(s):	953-33-329

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000153

FINAL DETERMINATION

January 31, 2022

Northfield Center Twp Bd Of Trustees
9546 Brandywine Road
Northfield Center, OH 44067

Re:	DTE No:	DE 1667
	Auditor's No.:	12477
	County:	Summit
	School District:	Nordonia Hills CSD
	Parcel Number(s):	40-01457

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000296

FINAL DETERMINATION

January 31, 2022

North Ridgeville City
7307 Avon Belden Rd
North Ridgeville, OH 44039

Re:	DTE No:	DE 2208
	Auditor's No.:	21-E-57
	County:	Lorain
	School District:	North Ridgeville CSD
	Parcel Number(s):	07-00-028-103-216

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000257

January 31, 2022

North Ridgeville City
7307 Avon Belden Rd
North Ridgeville, OH 44039

Re:	DTE No:	DE 2209
	Auditor's No.:	21-E-56
	County:	Lorain
	School District:	North Ridgeville CSD
	Parcel Number(s):	07-00-026-102-021

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000170

January 31, 2022

North Royalton City
14600 State Rd
North Royalton, OH 44133

Re:	DTE No:	DE 1953
	Auditor's No.:	2021-160
	County:	Cuyahoga
	School District:	North Royalton CSD
	Parcel Number(s):	483-05-002

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until December 21, 2020. Therefore, exemption cannot be considered for tax year 2020.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000159

January 31, 2022

North Royalton City
14600 State Rd
North Royalton, OH 44133

Re:	DTE No:	DE 1952
	Auditor's No.:	2021-161
	County:	Cuyahoga
	School District:	North Royalton CSD
	Parcel Number(s):	483-28-006

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000043

FINAL DETERMINATION

January 18, 2022

Oasis Youth Center
4845 CR 19
Millersburg, OH 44654

Re:	DTE No:	DE 2350
	Auditor's No.:	1195
	County:	Holmes
	School District:	East Holmes LSD
	Parcel Number(s):	33-00241.002

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000072

January 18, 2022

Oberlin College
173 W Lorain St
Oberlin, OH 44074

Re:	DTE No:	DE 1189
	Auditor's No.:	21-E-24
	County:	Lorain
	School District:	Oberlin CSD
	Parcel Number(s):	0900085106065

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private college.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

090206

FINAL DETERMINATION

January 31, 2022

ODOT
Diane L. Campbell
505 S St Rt 741
Lebanon, OH 45036

Re:	DTE No:	CE 1295	
	Auditor's No.:	20-R008	
	County:	Hamilton	
	School District:	Cincinnati CSD	
	Parcel Number(s):	147-0007-0301-00	147-0007-0040-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Court of Common Pleas of Hamilton County, Ohio filed an Agreed Judgment Entry On Settlement regarding Case No. A1704444 on July 7, 2020. The settlement granted acquisition of a portion of parcel number 147-0007-0040-00 to the applicant. The split property was given a new parcel number, 147-0007-0301-00. The County Auditor's Finding states parcel 147-0007-0301-00 did not become active until tax year 2021.

The Tax Commissioner orders that the real property described below be entered upon the list of property in the county which is exempt from taxation for tax year 2020 from the date of acquisition, July 7, 2020, through the end of that year for the portion of parcel 147-0007-0040-00 than now comprises parcel 147-0007-0301-00, and that parcel 147-0007-0301-00 be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000287

FINAL DETERMINATION

January 31, 2022

Ohio Network for Innovation Inc
1 Avalon Rd.
Mt. Vernon, OH 43050

Re:	DTE No:	DE 1627
	Auditor's No.:	21-14
	County:	Muskingum
	School District:	Maysville LSD
	Parcel Number(s):	63-04-05-20-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000025

January 18, 2022

Ohio North East Health Systems Inc
726 Wick Ave
Youngstown, OH 44505

Re:	DTE No:	DE 1852		
	Auditor's No.:	21-09-036		
	County:	Mahoning		
	School District:	Youngstown CSD		
	Parcel Number(s):	53-004-0-029.00-0	53-004-0-105.00-0	53-004-0-106.00-0

The Tax Commissioner previously issued a final determination in this matter on December 30, 2021. That determination is hereby vacated and the matter remains open for further administrative review, below.

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000062

January 18, 2022

Ohr Torah Cincinnati
Marc Randolph
1 East 4th St. Ste. 700
Cincinnati, OH 45202

Re:	DTE No:	DE 0514
	Auditor's No.:	21-033
	County:	Hamilton
	School District:	Deer Park Community CSD
	Parcel Number(s):	609-0006-0004-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse/public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000048

January 18, 2022

Orange Village
4600 Lander Rd
Orange Village, OH 44022

Re:	DTE No:	DE 2273
	Auditor's No.:	2021-175
	County:	Cuyahoga
	School District:	Orange CSD
	Parcel Number(s):	901-24-001

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until December 2, 2019. Therefore, exemption cannot be considered for tax year 2019.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000054

January 18, 2022

Orrville CSD
815 N Ella St
Orrville, OH 44667

Re:	DTE No:	DE 2392
	Auditor's No.:	A4679
	County:	Wayne
	School District:	Orrville CSD
	Parcel Number(s):	59-02811.603

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 3313.44, board of education.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000063

January 18, 2022

Over the Rhine Museum
Jarrod Mohler
312 Elm St. Ste. 2200
Cincinnati, OH 45202

Re:	DTE No:	DE 0508
	Auditor's No.:	21-026
	County:	Hamilton
	School District:	Cincinnati CSD
	Parcel Number(s):	096-0006-0124-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000278

January 31, 2022

Parkside Church an Ohio non-profit corp
c/o Christine M. Riegler
7100 Pettibone Road
Chagrin Falls, OH 44023

Re:	DTE No:	DE 1586	
	Auditor's No.:	2021-096	
	County:	Cuyahoga	
	School District:	Lakewood CSD	
	Parcel Number(s):	313-12-008	313-12-072

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000204

January 31, 2022

People In Need Inc
138 Johnson Dr
Delaware, OH 43015

Re:		
	DTE No:	DE 1598
	Auditor's No.:	21-48
	County:	Delaware
	School District:	Delaware CSD
	Parcel Number(s):	419-210-01-006-003

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000195

January 31, 2022

Perfecting Ministries Church
10508 Union Ave
Cleveland, OH 44105

Re:	DTE No:	DE 1209	
	Auditor's No.:	2021-064	
	County:	Cuyahoga	
	School District:	Cleveland Municipal CSD	
	Parcel Number(s):	135-07-008	135-07-147

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

The 2017 through 2018 taxes that are the subject of the delinquent tax contract remain a lien against the property and must be paid according to the terms of the contract. If the county auditor receives notice pursuant to R.C. 323.31(A) that the contract has become void, the auditor shall enter the subject property on the tax list for the year in which the notice is received or, in the event that notice is not timely made, the year which included the latest date the treasurer is required to give such notice.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000056

FINAL DETERMINATION

January 18, 2022

Peter L Yoder
3900 SR 557
Baltic, OH 43804

Re:	DTE No:	DE 2348
	Auditor's No.:	1193
	County:	Holmes
	School District:	East Holmes LSD
	Parcel Number(s):	02-00720-001

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000080

January 18, 2022

Quest Foundation Inc
Melissa Hoch
601 Cleveland Ave. NW
Canton, OH 44702

Re: DTE No:	DE 0715	
Auditor's No.:	20218584	
County:	Stark	
School District:	Massillon CSD	
Parcel Number(s):	10012073	fka 616265, 616264, 615759

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000156

January 31, 2022

Residential Administrators, Inc.
P.O. Box 765 1521 N. Detroit St.
West Liberity, OH 43357

Re:	DTE No:	DE 2222
	Auditor's No.:	----
	County:	Logan
	School District:	Indian Lake LSD
	Parcel Number(s):	47-017-18-06-013-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until August 31, 2020. Therefore, exemption cannot be considered for tax year 2020.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000064

January 18, 2022

Residential Inc
226 S Main St
New Lexington, OH 43764

Re:	DTE No:	DE 0476
	Auditor's No.:	----
	County:	Perry
	School District:	New Lexington CSD
	Parcel Number(s):	27-001855-0000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000024

FINAL DETERMINATION

January 18, 2022

Revival Missions International Center
John M Kareithi
5543 Sinclair Rd
Columbus, OH 43229

Re:	DTE No:	DE 1717
	Auditor's No.:	21-145
	County:	Franklin
	School District:	Columbus CSD
	Parcel Number(s):	010-110073

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000010

January 4, 2022

RK Information Services LLC
c/o Kristin Clemens
102 Commerce Ct.
Ashville, OH 43103

Re:	DTE No:	CE 2843
	Auditor's No.:	65-1521
	County:	Pickaway
	School District:	Teays Valley LSD
	Parcel Number(s):	D13-0-027-00-042-04

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on February 5, 2020.

On September 1, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000078

January 18, 2022

RM Groveport OH LLC
Benjamin J. Cooper, Esq.
1400 Republic Bldg 25 W. Prospect Ave.
Cleveland, OH 44115

Re:	DTE No:	DE 0082	
	Auditor's No.:	21-4	
	County:	Franklin	
	School District:	Groveport Madison LSD	
	Parcel Number(s):	185-001392-00	185-001396-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private school.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2021 and 2022 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall be restored to the tax list for tax year 2023, after which the applicant may again seek exemption for the subject property.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000154

FINAL DETERMINATION

January 31, 2022

RM Imagine Sullivant OH LLC
Benjamin J. Cooper, Esq.
1400 Republic Bldg. 25 W. Prospect Ave.
Cleveland, OH 44115

Re:	DTE No:	DE 0083
	Auditor's No.:	21-5
	County:	Franklin
	School District:	Columbus CSD
	Parcel Number(s):	010-094966-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private school.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2021 and 2022 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall be restored to the tax list for tax year 2023, after which the applicant may again seek exemption for the subject property.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000295

January 31, 2022

Salvation Army
206 E Ohio Ave
Mount Vernon, OH 43050

Re:	DTE No:	DE 1864
	Auditor's No.:	29-21
	County:	Knox
	School District:	Mount Vernon CSD
	Parcel Number(s):	66-50271.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000139

January 31, 2022

Sandeep Gupta
4459 Maxwell Dr
Mason, OH 45040

Re:	DTE No:	DE 2559
	Auditor's No.:	21-2885
	County:	Warren
	School District:	Franklin CSD
	Parcel Number(s):	0833410023 #1442709
		0833410024 #1442710

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on November 24, 2021. The procedure for applying for a property tax exemption is set forth in Ohio Revised Code Section 5715.27(A):

> Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption in cases where the owner did not file the application. This determination of jurisdiction was made by the Board of Tax Appeals in *Total Health Care Plan, Inc. v. Zaino* (Dec. 17, 2004), B.T.A. No. 2003-A-57, citing the Ohio Supreme Court in *Performing Arts School of Metropolitan Toledo Inc. v. Wilkins* (2004), 104 Ohio St.3d 284, 2004-Ohio-6389. Since the issuance of that opinion, the General Assembly has granted additional parties standing to file an exemption application, but the underlying principle remains in effect that a party must have standing to file the application for the Tax Commissioner to have jurisdiction to consider the application.

In this case, title to the property is in the name of S3C Enterprises, LLC, therefore the applicant is not the owner of this property. Without ownership or other evidence of eligibility as described above, the applicant does not have standing to file for tax exemption on the property, and accordingly the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000487

January 31, 2022

Sauder Village
22611 State Route 2 P.O. Box 235
Archbold, OH 43502

Re:	DTE No:	DE 2197
	Auditor's No.:	2021-10
	County:	Fulton
	School District:	Archbold-Area LSD
	Parcel Number(s):	174-033519-63.900

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

000188

FINAL DETERMINATION

January 31, 2022

Scioto Cty Counseling Center Inc
Tonya Berry, Controller
923 Findlay St
Portsmouth, OH 45662

Re:	DTE No:	BE 3136
	Auditor's No.:	19-23
	County:	Scioto
	School District:	Portsmouth CSD
	Parcel Number(s):	29-1160.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2019, 2020, and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000150

January 31, 2022

SCP Real Estate LLC
Richard B. Fry III, Buckingham Doolittle & Burroughs LLC
3800 Embassy Pkwy Ste 300
Akron, OH 44333

Re:	DTE No:	CE 2715
	Auditor's No.:	12395
	County:	Summit
	School District:	Copley-Fairlawn CSD
	Parcel Number(s):	1508577

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000071

January 18, 2022

Soldiers Monumental Association
165 E. Main St.
Circleville, OH 43113

Re:	DTE No:	DE 1197
	Auditor's No.:	65-1621
	County:	Pickaway
	School District:	Circleville CSD
	Parcel Number(s):	A05-1-007-00-024-01

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.17, veterans' organization.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000160

January 31, 2022

Springfield Twp
3475 E South Range Rd
New Springfield, OH 44443

Re:		
	DTE No:	DE 2397
	Auditor's No.:	21-11-043
	County:	Mahoning
	School District:	Springfield LSD
	Parcel Number(s):	01-033-0-002.00-0

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000253

January 31, 2022

Spring Vale Health Centers
JJ Boroski, Executive Director
201 Hospital Dr
Dover, OH 44622

Re:	DTE No:	DE 2413		
	Auditor's No.:	2269		
	County:	Tuscarawas		
	School District:	Dover CSD		
	Parcel Number(s):	15-04012-000	15-04013-000	15-04014-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

Parcel numbers 15-04012-000 and 15-04014-000 and a portion of parcel number 15-04013-000 subject to this application are already exempt from taxation pursuant to Ohio Revised Code Section 5709.12, charitable. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the remaining real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000116

January 25, 2022

State of Ohio
Planning, Architecture and Real Estate
1534 N High St Gateway D 2nd Fl
Columbs, OH 43201

Re:	DTE No:	DE 2386
	Auditor's No.:	A4667
	County:	Wayne
	School District:	Triway LSD
	Parcel Number(s):	66-00125.607

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 3345.17, state university.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000115

January 25, 2022

State of Ohio
Planning, Architecture and Real Estate
1534 N High St Gateway D 2nd Fl
Columbs, OH 43201

Re:		
	DTE No:	DE 2385
	Auditor's No.:	A4666
	County:	Wayne
	School District:	Triway LSD
	Parcel Number(s):	56-02481.604

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 3345.17, state university.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000117

January 25, 2022

State of Ohio for the use and benefit of The Ohio State University
Planning and Real Estate
1534 N. High St.
Columbus, OH 43201

Re:		
	DTE No:	BE 2932
	Auditor's No.:	19-81
	County:	Delaware
	School District:	Olentangy LSD
	Parcel Number(s):	318-443-02-003-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 3345.17, state university.

According to the auditor's certificate attached to the subject application, the property was already exempt pursuant to a tax increment financing exemption when this application was filed on December 20, 2019. Pursuant to Section 10(B) of Sub. H.B. 427, 125th General Assembly, effective June 9, 2004, any tax increment financing exemptions approved prior to the effective date of Sub. H.B. 427 are considered to have been granted subject to the limitations set forth in division (A) of section 5709.911 of the Revised Code. Therefore, the Tax Commissioner finds that the previous tax increment financing exemption application was filed on behalf of the property owners without the written consent of those owners, and is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties, and that this exemption shall be superior to the previously approved tax increment financing exemption.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2019 and 2020 and that taxes, penalties and interest for tax year 2017 from October 24, 2017 through December 31, 2017 and tax year 2018 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017

Anthony R. Vacanti c/o Tucker Ellis LLP
950 Main Ave. Ste. 1100
Cleveland, OH 44113-7213

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000050

FINAL DETERMINATION

January 18, 2022

State of Ohio for the use and benefit of The Ohio State University
Planning, Architecture and Real Estate
1534 N. High St. Gateway D, 2nd Fl
Columbus, OH 43201

Re:		
	DTE No:	DE 2382
	Auditor's No.:	A4661
	County:	Wayne
	School District:	Southeast LSD
	Parcel Number(s):	27-01872.600

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 3345.17, state university.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000049

January 18, 2022

State of Ohio for the use and benefit of The Ohio State University
Planning, Architecture and Real Estate
1534 N. High St. Gateway D, 2nd Fl
Columbus, OH 43201

Re:	DTE No:	DE 2384
	Auditor's No.:	A4665
	County:	Wayne
	School District:	Southeast LSD
	Parcel Number(s):	27-01877.604

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 3345.17, state university.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000060

FINAL DETERMINATION

January 18, 2022

Steubenville City
115 S. 3rd St.
Steubenville, OH 43952

Re:	DTE No:	CE 2349		
	Auditor's No.:	EX 2020-23		
	County:	Jefferson		
	School District:	Indian Creek LSD		
	Parcel Number(s):	0800347002	0800755001	0800802002
		0801049001	0801450001	0801523001
		0801524001	0801650010	0801805000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that all of the parcels listed above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax year 2019 be remitted for parcels 0800755001, 0801523001, 0801650010, 0801805000, 0800802002, 0801049001, and 0801524001. In addition, the Tax Commissioner orders that all taxes, penalties and interest for tax year 2018 be remitted for parcels 0800755001, 0801523001, 0801650010, 0801805000, 0800802002, and 0801049001, and tax year 2017 be remitted for parcels 0800755001, 0801523001, 0801650010, and 0801805000. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000061

January 18, 2022

Stranahan Theater Property Holdings L L C & Stranahan Theater Trust
Scott A. Johnson Esq.
One Seagate 24Th Fl
Toledo, OH 43604

Re:	DTE No:	DE 0024
	Auditor's No.:	19306
	County:	Lucas
	School District:	Maumee CSD
	Parcel Number(s):	21-00745

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000141

January 31, 2022

Summit Academy Management
2791 Mogadore Rd
Akron, OH 44312

Re:		
	DTE No:	DE 1894
	Auditor's No.:	21-156
	County:	Franklin
	School District:	Columbus CSD
	Parcel Number(s):	010-114034-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22.

Pursuant to 5715.27(I), if the tax commissioner grants an application filed by a community school under R.C. 5709.07(A)(1) the community school must annually file DTE Form 23C, *Community School Tax Exemption Renewal Statement*. The form is required to be filed with the Tax Commissioner to establish whether the property is eligible for continued exemption. If the community school fails to file DTE Form 23C or if the Tax Commissioner otherwise discovers that the property no longer qualifies for exemption, the Tax Commissioner shall order the county auditor to return the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000274

January 31, 2022

Summit Academy Management
2791 Mogadore Rd
Akron, OH 44312

Re:	DTE No:	DE 1919
	Auditor's No.:	21-10-037
	County:	Mahoning
	School District:	Youngstown CSD
	Parcel Number(s):	53-112-0-159.00-0

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2021 and 2022, and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22.

Pursuant to 5715.27(I), if the tax commissioner grants an application filed by a community school under R.C. 5709.07(A)(1) the community school must annually file DTE Form 23C, *Community School Tax Exemption Renewal Statement*. The form is required to be filed with the Tax Commissioner to establish whether the property is eligible for continued exemption. If the community school fails to file DTE Form 23C or if the Tax Commissioner otherwise discovers that the property no longer qualifies for exemption, the Tax Commissioner shall order the county auditor to return the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000123

FINAL DETERMINATION

January 31, 2022

Summit Housing Development Corp
431 Broad Blvd.
Cuyahoga Falls, OH 44221

Re:	DTE No:	DE 1768
	Auditor's No.:	12488
	County:	Summit
	School District:	Stow-Munroe Falls CSD
	Parcel Number(s):	56-06076

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on July 19, 2021.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2020. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

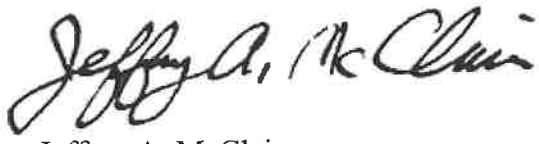
This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On October 13, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for exemption, the applicant may have taxes, penalties and interest remitted for up to the three

qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000027

January 18, 2022

Swartzentruber Henry H & Rebecca J
9797 Lautenschlager Rd
Apple Creek, OH 44606

Re:	DTE No:	DE 2388
	Auditor's No.:	A4674
	County:	Wayne
	School District:	Southeast LSD
	Parcel Number(s):	27-00644.001

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on August 2, 2021.

Pursuant to the taxpayer's request and based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.07, private schoolhouse, and part of the property is not entitled to be exempt because it is not used for educational purposes. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be listed as follows:

Property exempt from taxation:

The Amish schoolhouse and one acre of land, used for educational purposes.

The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

The balance of the subject property not listed above as exempt.

The Tax Commissioner orders that penalties charged against this part of the property for these tax years be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000028

January 18, 2022

Swartzentruber Levi S & Frances J
Levi L. Swartzentruber
9769 Mt Hope Rd
Apple Creek, OH 44606

Re:	DTE No:	DE 2387
	Auditor's No.:	A4673
	County:	Wayne
	School District:	Southeast LSD
	Parcel Number(s):	45-00288.002

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on August 17, 2021.

Pursuant to the taxpayer's request and based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.07, private schoolhouse, and part of the property is not entitled to be exempt because it is not used for educational purposes. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be listed as follows:

Property exempt from taxation:

The Amish school and one acre of land, used for educational purposes.

The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

The balance of the subject property not listed above as exempt.

The Tax Commissioner orders that penalties charged against this part of the property for these tax years be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

000163

FINAL DETERMINATION

January 31, 2022

Threshold Residential Services Inc
50 N Sumner St. PO Box 466
East Palestine, OH 44413

Re:	DTE No:	DE 0559	
	Auditor's No.:	1027	
	County:	Columbiana	
	School District:	East Palestine CSD	
	Parcel Number(s):	68-00533.000	68-00574.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on March 24, 2021; therefore, remission cannot be considered for tax year 2017 or prior years.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000069

January 18, 2022

Threshold Residential Services Inc
50 N Sumner St. PO Box 466
East Palestine, OH 44413

Re:	DTE No:	DE 0560	
	Auditor's No.:	1028	
	County:	Columbiana	
	School District:	East Palestine CSD	
	Parcel Number(s):	68-01052.000	68-01488.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on March 24, 2021; therefore, remission cannot be considered for tax year 2017 or prior years.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000037

January 18, 2022

T M N Ltd
P.O. Box 33841
North Royalton, OH 44133

Re:	DTE No:	DE 1372
	Auditor's No.:	2021-060
	County:	Cuyahoga
	School District:	Garfield Heights CSD
	Parcel Number(s):	541-14-088

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private school.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2021 and 2022. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall be restored to the tax list for tax year 2023, after which the applicant may again seek exemption for the subject property.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000120

January 31, 2022

T M N Ltd
P.O. Box 33841
North Royalton, OH 44133

Re:		
	DTE No:	CE 1551
	Auditor's No.:	2020-126
	County:	Cuyahoga
	School District:	Garfield Heights CSD
	Parcel Number(s):	541-14-087

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 17, 2020. The procedure for applying for a property tax exemption is set forth in Ohio Revised Code Section 5715.27(A):

> Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption in cases where the owner did not file the application. This determination of jurisdiction was made by the Board of Tax Appeals in *Total Health Care Plan, Inc. v. Zaino* (Dec. 17, 2004), B.T.A. No. 2003-A-57, citing the Ohio Supreme Court in *Performing Arts School of Metropolitan Toledo Inc. v. Wilkins* (2004), 104 Ohio St.3d 284, 2004-Ohio-6389. Since the issuance of that opinion, the General Assembly has granted additional parties standing to file an exemption application, but the underlying principle remains in effect that a party must have standing to file the application for the Tax Commissioner to have jurisdiction to consider the application.

In this case, title to the property is in the name of St. Peter & Paul, therefore the applicant is not the owner of this property. Without ownership or other evidence of eligibility as described above, the applicant does not have standing to file for tax exemption on the property, and accordingly the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000272

January 31, 2022

TZ Choo Choo Property LLC
Brittney M. Shreffler Marshall & Melhorn
Four Seagate 8th FL
Toledo, OH 43604

Re:	DTE No:	CE 2858
	Auditor's No.:	19427
	County:	Lucas
	School District:	Toledo CSD
	Parcel Number(s):	18-73676

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000139

January 31, 2022

UCF Holdings LLC
Kristin M. Lenhart, Dinsmore & Shohl LLP
255 East Fifth St. Ste. 1900
Cincinnati, OH 45202

Re: DTE No:	CE 1413			
Auditor's No.:	20-092			
County:	Hamilton			
School District:	Cincinnati CSD			
Parcel Number(s):	101-0001-0048-00	106-0002-0215-00	106-0001-0384-00	
	106-0002-0216-00	106-0002-0224-00	106-0001-0385-00	
	106-0002-0225-00			

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07.

These parcels were the subject of a previous exemption application in DTE case number NE 4273 for which a final determination was issued on February 22, 2008, granting a tax increment financing exemption. That application was filed on behalf of the property owner without the written consent of the owner, and therefore subject to the limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property under these circumstances, the tax increment financing exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless the provisions of R.C. 5709.911(B)(2) have been satisfied. Since no evidence was presented that those requirements have been met, this exemption takes precedence over the previously granted tax increment financing exemption.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000026

January 18, 2022

Ujumbe Free Methodist Church
2228 E 3rd St
Dayton, OH 45403-2013

Re: DTE No:	DE 1625			
Auditor's No.:	2021-46			
County:	Montgomery			
School District:	Dayton CSD			
Parcel Number(s):	R72 02204 0008	R72 02204 0067	R72 02204 0138	
	R72 02204 0012			

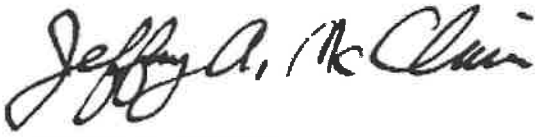
This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on July 19, 2021. The procedure for applying for a property tax exemption is set forth in Ohio Revised Code Section 5715.27(A):

> Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption in cases where the owner did not file the application. This determination of jurisdiction was made by the Board of Tax Appeals in *Total Health Care Plan, Inc. v. Zaino* (Dec. 17, 2004), B.T.A. No. 2003-A-57, citing the Ohio Supreme Court in *Performing Arts School of Metropolitan Toledo Inc. v. Wilkins* (2004), 104 Ohio St.3d 284, 2004-Ohio-6389. Since the issuance of that opinion, the General Assembly has granted additional parties standing to file an exemption application, but the underlying principle remains in effect that a party must have standing to file the application for the Tax Commissioner to have jurisdiction to consider the application.

In this case, the applicant did not sign page three of the application. Therefore, the applicant did not declare under penalty of perjury that the application was true, correct and complete, to the best of the applicant's knowledge. Without a signature making such attestation, the applicant does not have standing to file for tax exemption on the property, and accordingly the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000135

January 31, 2022

University Hospitals Conneaut Medical Center Inc
Attn: Andrea Tiller, University Health System Inc
3605 Warrensville Center Rd
Shaker Heights, OH 44122

Re:	DTE No:	DE 1860
	Auditor's No.:	2131
	County:	Ashtabula
	School District:	Conneaut Area CSD
	Parcel Number(s):	12-123-00-010-01

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 17, 2021.

Pursuant to the taxpayer's request and based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.12, charitable, and part of the property is not entitled to be exempt. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be listed as follows:

Property exempt from taxation:

The balance of the property not listed below as remaining on the tax list.

The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

Suite A totaling 1,089 square feet of the medical center.

The Tax Commissioner orders that penalties charged against this part of the property for these tax years be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000153

January 31, 2022

Village Network
Joe Miller
2000 Noble Dr
Wooster, OH 44691

Re:	DTE No:	CE 0537
	Auditor's No.:	2216
	County:	Tuscarawas
	School District:	Claymont CSD
	Parcel Number(s):	41-02021-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner previously issued a final determination in this matter on August 26, 2020, denying the application due to the Applicant's failure to respond to an additional information request. The Applicant appealed that determination to the Board of Tax Appeals on September 18, 2020. On February 17, 2021, pursuant to a motion filed by the Tax Commissioner, the BTA remanded the application to the Tax Commissioner for further administrative review. This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on February 21, 2020.

The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021 and that taxes, penalties and interest for tax year 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000145

January 31, 2022

Walker's Movement
Tonya Cummings-Walker
2495 Nassau Dr.
Columbus, OH 43232

Re:	DTE No:	BE 2662
	Auditor's No.:	19-185
	County:	Franklin
	School District:	Columbus CSD
	Parcel Number(s):	010-010488-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2019 and 2020. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000196

January 31, 2022

Waterhuggers LLC
3434 Pelham Rd.
Toledo, OH 43606

Re:	DTE No:	DE 1306
	Auditor's No.:	19472
	County:	Lucas
	School District:	Springfield LSD
	Parcel Number(s):	65-81564

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private school.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2021 and 2022. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall be restored to the tax list for tax year 2023, after which the applicant may again seek exemption for the subject property.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000152

January 31, 2022

Wayne County Schools Career Center
518 W. Prospect St.
Smithville, OH 44677

Re:	DTE No:	DE 2391
	Auditor's No.:	A4678
	County:	Wayne
	School District:	Green LSD
	Parcel Number(s):	33-00838.607

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

030269

January 31, 2022

West Alexandria Village
1 Water Street
West Alexandria, OH 45381

Re:		
	DTE No:	DE 2298
	Auditor's No.:	----
	County:	Preble
	School District:	Twin Valley Community LSD
	Parcel Number(s):	H25530320000003004

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

030271

January 31, 2022

West Alexandria Village
1 Water Street
West Alexandria, OH 45381

Re:	DTE No:	DE 2300
	Auditor's No.:	----
	County:	Preble
	School District:	Twin Valley Community LSD
	Parcel Number(s):	K37001801900014000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000270

January 31, 2022

West Alexandria Village
1 Water Street
West Alexandria, OH 45381

Re:		
	DTE No:	DE 2299
	Auditor's No.:	----
	County:	Preble
	School District:	Twin Valley Community LSD
	Parcel Number(s):	K37001801900002000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000268

January 31, 2022

West Alexandria Village
1 Water Street
West Alexandria, OH 45381

Re:	DTE No:	DE 2297
	Auditor's No.:	----
	County:	Preble
	School District:	Twin Valley Community LSD
	Parcel Number(s):	K37001801900028000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.10, village purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000118

January 25, 2022

West Alexandria Village
1 Water Street
West Alexandria, OH 45381

Re:		
	DTE No:	DE 2296
	Auditor's No.:	----
	County:	Preble
	School District:	Twin Valley Community LSD
	Parcel Number(s):	H25530320000003003

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000267

January 31, 2022

West Alexandria Village
1 Water Street
West Alexandria, OH 45381

Re:	DTE No:	DE 2295
	Auditor's No.:	----
	County:	Preble
	School District:	Twin Valley Community LSD
	Parcel Number(s):	K37001801600010001

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000354

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2058
	Auditor's No.:	02080
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000026

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000387

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 1958
	Auditor's No.:	01939
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620134000048

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

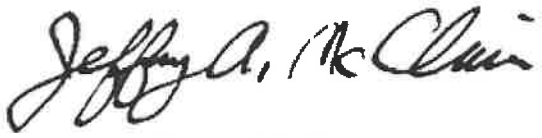
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000228

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2180
	Auditor's No.:	01945
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670036000024

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

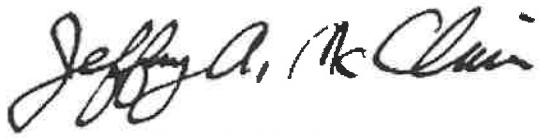
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000439

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2059
	Auditor's No.:	02079
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610027000006

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

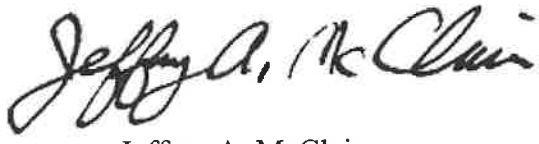
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000235

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2173
	Auditor's No.:	01953
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610022000028

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

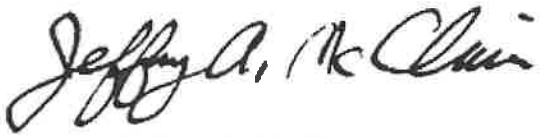
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

030219

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2139
	Auditor's No.:	01987
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000043

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

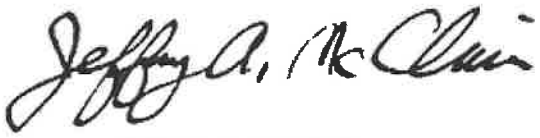
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000225

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2183
	Auditor's No.:	01942
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M 5610024000033

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

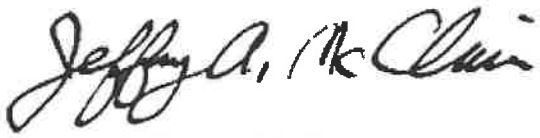
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000252

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2156
	Auditor's No.:	01970
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610027000046

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

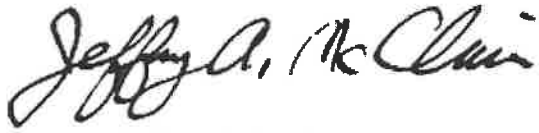
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000229

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2179
	Auditor's No.:	01947
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000035

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

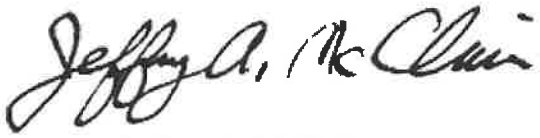
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000223

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2185
	Auditor's No.:	01940
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000038

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000238

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2170
	Auditor's No.:	01956
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640129000001

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

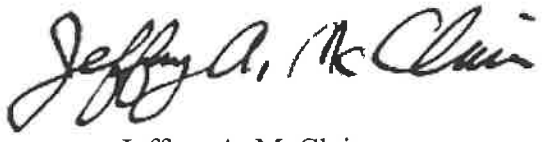
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000253

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2155
	Auditor's No.:	01971
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620461000032

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

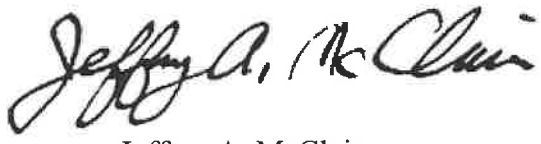
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000226

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2182
	Auditor's No.:	01943
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M 5670036000023

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

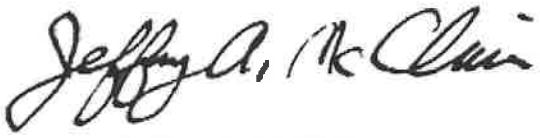
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000216

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2142
	Auditor's No.:	01984
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670036000019

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

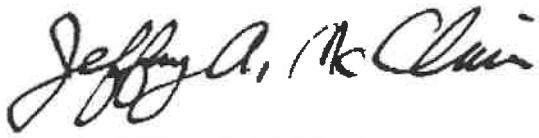
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000239

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2169
	Auditor's No.:	01957
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610025000011

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

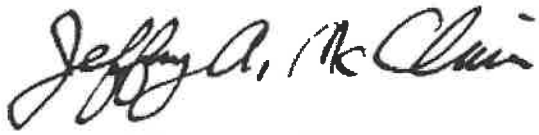
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000217

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2141
	Auditor's No.:	01985
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000111

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

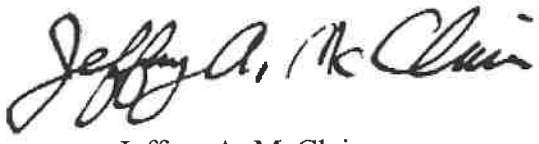
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000240

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2168
	Auditor's No.:	01958
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620037000087

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000210

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2148
	Auditor's No.:	01978
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000019

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

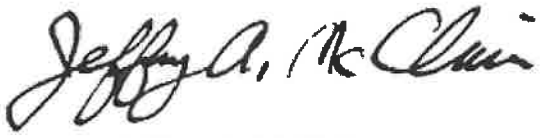
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000231

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2177
	Auditor's No.:	01949
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620134000047

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

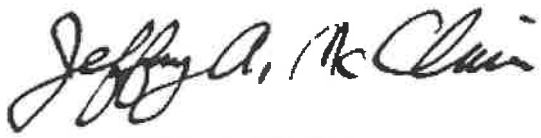
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000224

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2184
	Auditor's No.:	01941
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000072

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000243

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2160
	Auditor's No.:	01966
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670036000022

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000242

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2166
	Auditor's No.:	01960
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670036000043

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

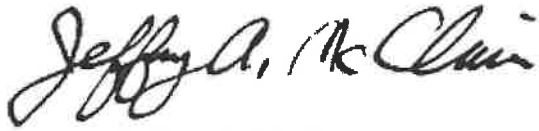
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

030227

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2181
	Auditor's No.:	01944
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610023000027

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000241

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2167
	Auditor's No.:	01959
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670038000027

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

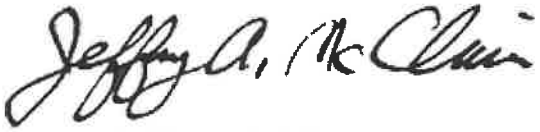
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000237

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2171
	Auditor's No.:	01955
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640024000031

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

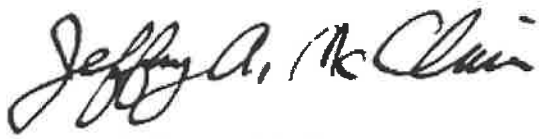
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000209

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2149
	Auditor's No.:	01977
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640129000106

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000245

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2163
	Auditor's No.:	01963
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000022

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

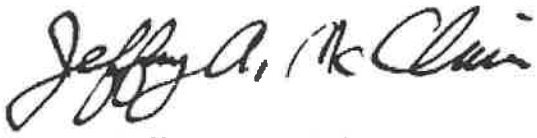
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000244

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2164
	Auditor's No.:	01962
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000035

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

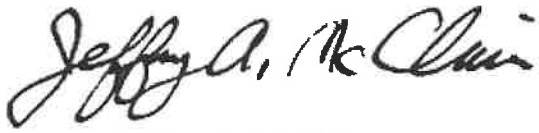
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

090234

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2174
	Auditor's No.:	01952
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670036000020

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

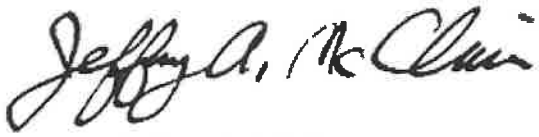
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000232

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2176
	Auditor's No.:	01950
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670038000021

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

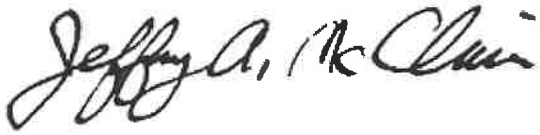
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000257

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2151
	Auditor's No.:	01975
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000005

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

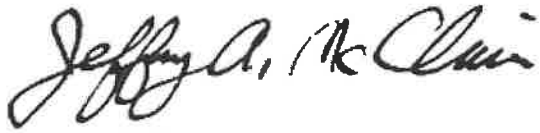
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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Office of the Tax Commissioner
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FINAL DETERMINATION

000249

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2159
	Auditor's No.:	01967
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610027000057

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

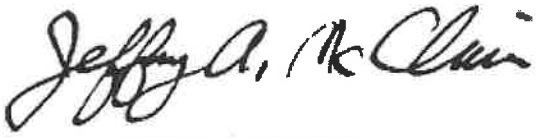
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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099230

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2178
	Auditor's No.:	01948
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610025000105

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

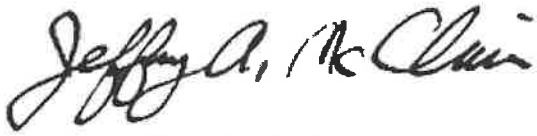
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000233

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2175
	Auditor's No.:	01951
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610022000029

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000251

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2157
	Auditor's No.:	01969
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620461000037

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

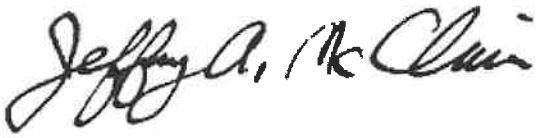
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000255

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2153
	Auditor's No.:	01973
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670038000020

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

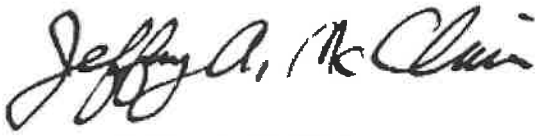
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000256

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2152
	Auditor's No.:	01974
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640024000117

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

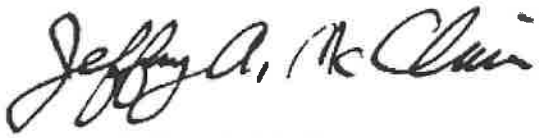
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000211

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2147
	Auditor's No.:	01979
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000052

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

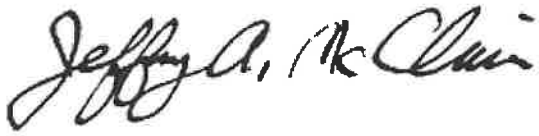
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000215

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2143
	Auditor's No.:	01983
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610022000051

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000208

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2150
	Auditor's No.:	01976
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670036000017

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

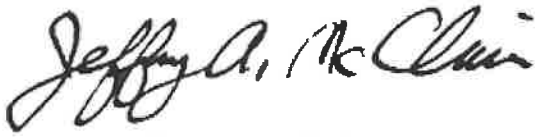
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000213

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2145
	Auditor's No.:	01981
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000030

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000254

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2154
	Auditor's No.:	01972
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000028

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

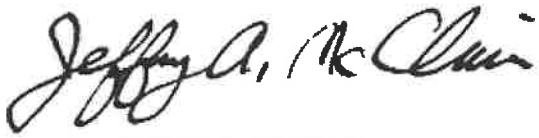
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000236

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2172
	Auditor's No.:	01954
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610025000038

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

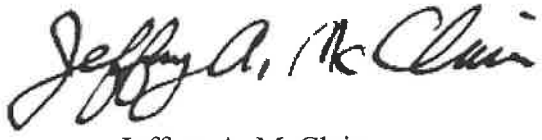
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

090214

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2144
	Auditor's No.:	01982
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000011

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

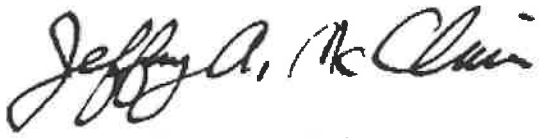
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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Office of the Tax Commissioner
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FINAL DETERMINATION

090218

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2140
	Auditor's No.:	01986
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000025

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

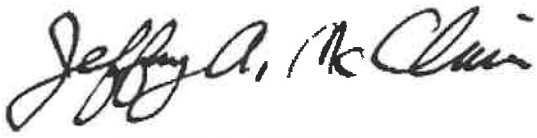
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000247

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2161
	Auditor's No.:	01965
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640129000110

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

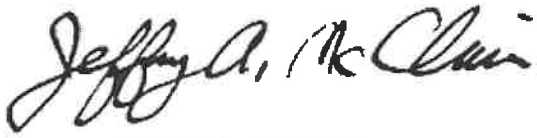
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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000250

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2158
	Auditor's No.:	01968
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640024000061

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

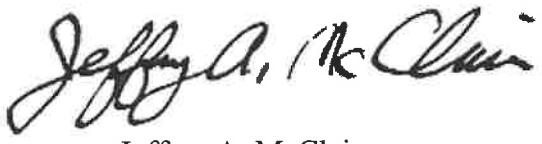
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000212

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2146
	Auditor's No.:	01980
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000020

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

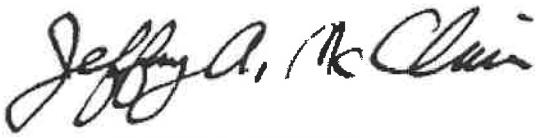
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000246

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2162
	Auditor's No.:	01964
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000085

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

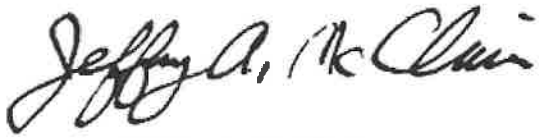
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000243

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2165
	Auditor's No.:	01961
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670038000026

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

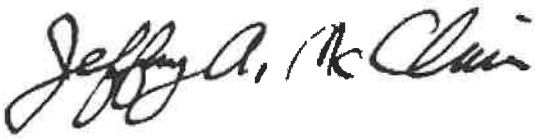
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000222

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2138
	Auditor's No.:	01988
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620127000016

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

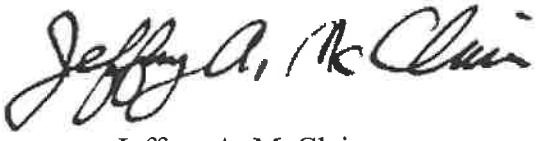
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000398

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2105
	Auditor's No.:	02023
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670036000021

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

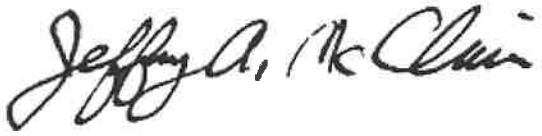
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000399

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2106
	Auditor's No.:	02022
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610028000014

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000409

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2116
	Auditor's No.:	02010
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610025000088

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

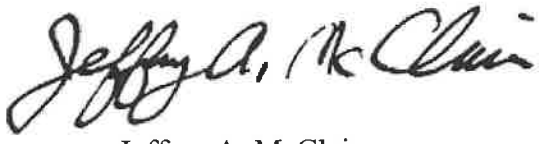
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000393

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2100
	Auditor's No.:	02028
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610022000006

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

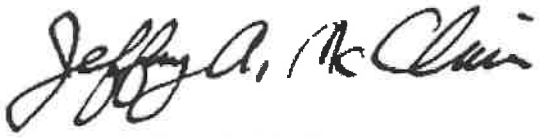
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000405

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2112
	Auditor's No.:	02014
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610027000002

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

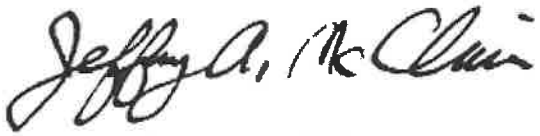
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000410

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2117
	Auditor's No.:	02009
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000056

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000401

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2108
	Auditor's No.:	02018
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620126000005

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000424

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2131
	Auditor's No.:	01995
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620037000089

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

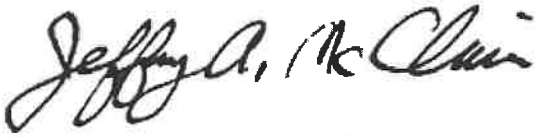
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000391

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2098
	Auditor's No.:	02030
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000068

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

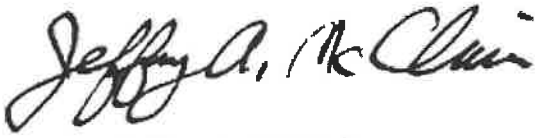
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000403

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2110
	Auditor's No.:	02016
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670038000004

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

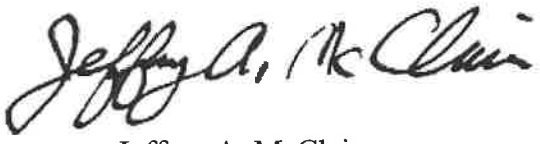
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

030411

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2118
	Auditor's No.:	02008
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620127000002

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

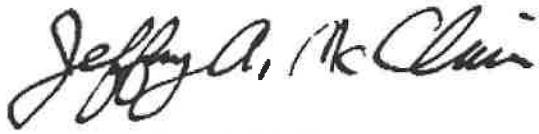
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000413

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2120
	Auditor's No.:	02006
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620137000005

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

030422

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2129
	Auditor's No.:	01997
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620037000090

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000418

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2125
	Auditor's No.:	02001
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000011

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

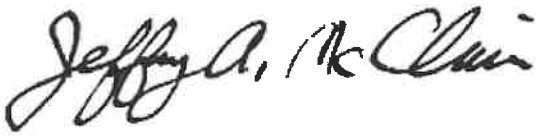
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000390

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2097
	Auditor's No.:	02031
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000097

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

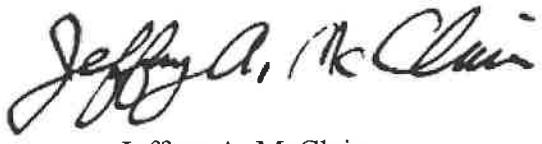
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000425

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2132
	Auditor's No.:	01994
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000004

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

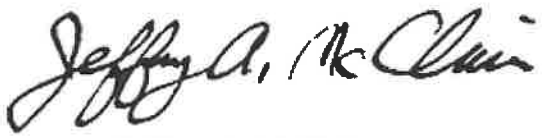
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000412

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2119
	Auditor's No.:	02007
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000088

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

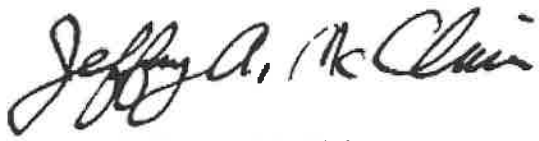
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000220

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2135
	Auditor's No.:	01991
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610027000036

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

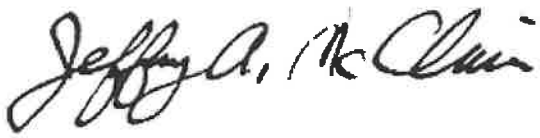
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000324

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2093
	Auditor's No.:	02044
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610023000055

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

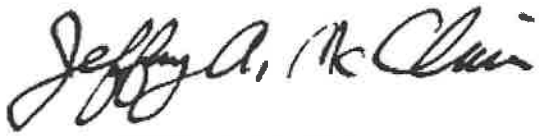
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000414

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2121
	Auditor's No.:	02005
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620400000108

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

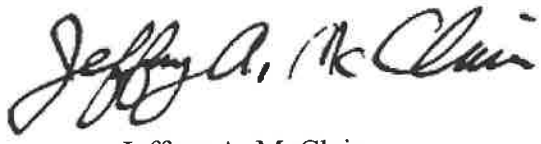
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000395

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2102
	Auditor's No.:	02026
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640024000029

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

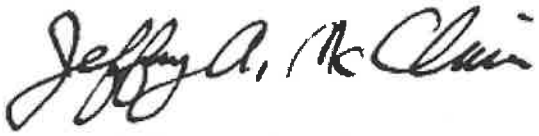
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000408

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2115
	Auditor's No.:	02011
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620037000011

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000427

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2134
	Auditor's No.:	01992
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000044

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

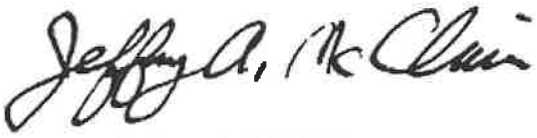
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000406

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2113
	Auditor's No.:	02013
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620127000015

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

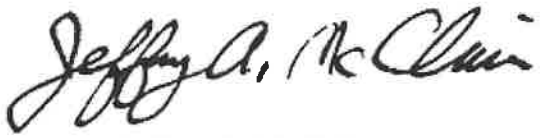
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000396

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2103
	Auditor's No.:	02025
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000008

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

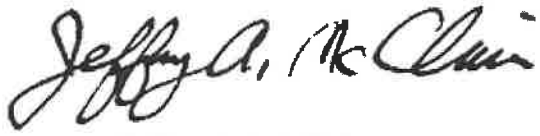
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000423

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2130
	Auditor's No.:	01996
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000023

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

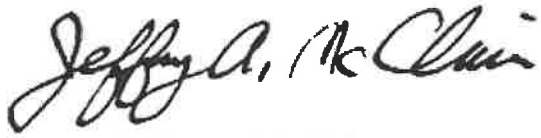
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000419

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2126
	Auditor's No.:	02000
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000054

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

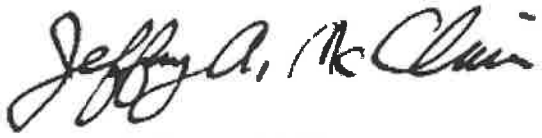
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000402

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2109
	Auditor's No.:	02017
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610023000060

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

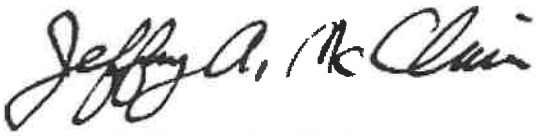
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000407

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2114
	Auditor's No.:	02012
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610027000004

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000389

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2095
	Auditor's No.:	02033
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610022000041

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

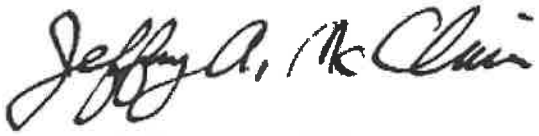
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000404

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2111
	Auditor's No.:	02015
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610023000003

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

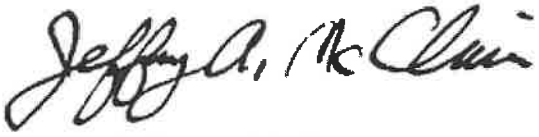
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000417

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2124
	Auditor's No.:	02002
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000010

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

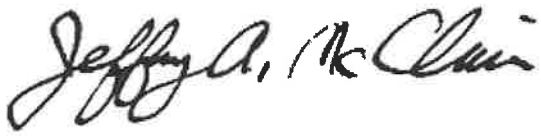
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000394

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2101
	Auditor's No.:	02027
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620127000001

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

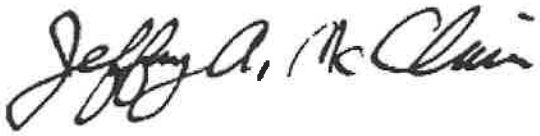
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000392

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2099
	Auditor's No.:	02029
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000009

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

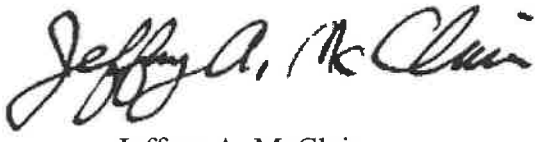
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000416

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2123
	Auditor's No.:	02003
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610027000038

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

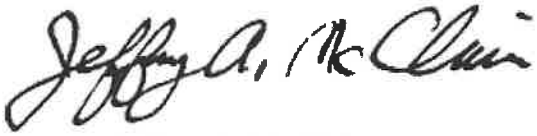
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000400

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2107
	Auditor's No.:	02021
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670038000011

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

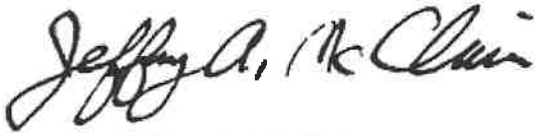
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000323

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2094
	Auditor's No.:	02034
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610022000050

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

090221

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2136
	Auditor's No.:	01990
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000027

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

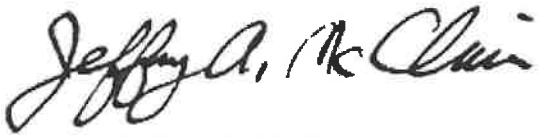
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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000420

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2127
	Auditor's No.:	01999
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610022000003

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

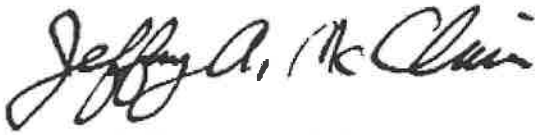
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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Office of the Tax Commissioner
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FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2096
	Auditor's No.:	02032
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000073

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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030426

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2133
	Auditor's No.:	01993
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000024

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

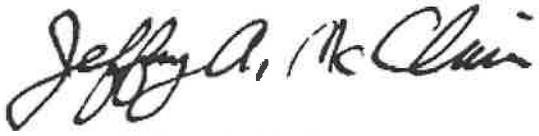
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000421

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2128
	Auditor's No.:	01998
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620134000049

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

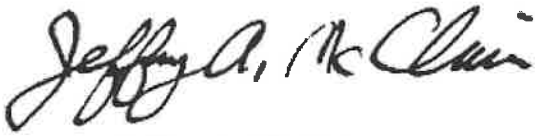
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000397

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2104
	Auditor's No.:	02024
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610027000008

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

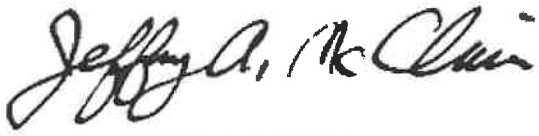
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000415

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2122
	Auditor's No.:	02004
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000012

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

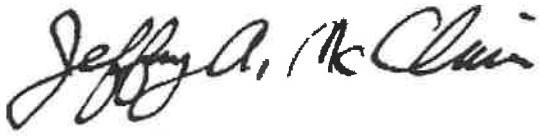
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000332

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2085
	Auditor's No.:	02052
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640129000107

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

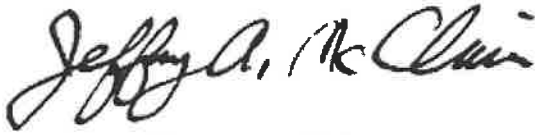
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000329

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2088
	Auditor's No.:	02049
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000023

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

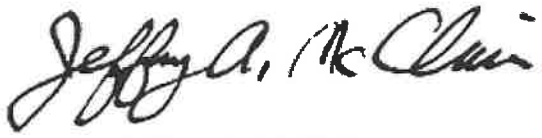
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000325

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2092
	Auditor's No.:	02045
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610022000015

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

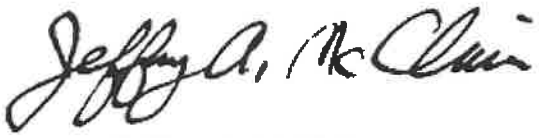
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000327

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2090
	Auditor's No.:	02047
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000034

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

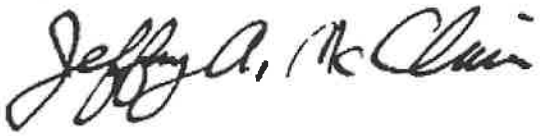
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000334

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2083
	Auditor's No.:	02054
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000063

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

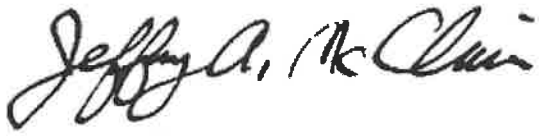
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000336

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2081
	Auditor's No.:	02056
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000053

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

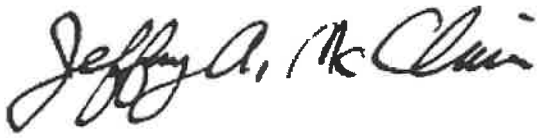
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000339

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2078
	Auditor's No.:	02060
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000018

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

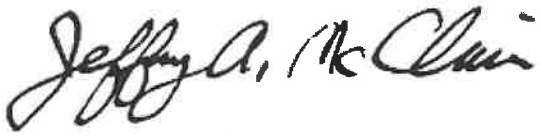
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000337

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2080
	Auditor's No.:	02057
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000015

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

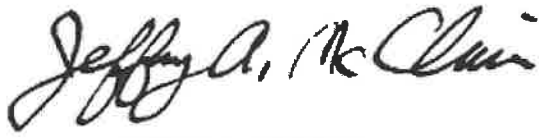
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000331

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2086
	Auditor's No.:	02051
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620037000091

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000330

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2087
	Auditor's No.:	02050
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640129000111

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

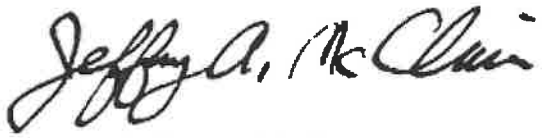
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000340

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2077
	Auditor's No.:	02061
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000024

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

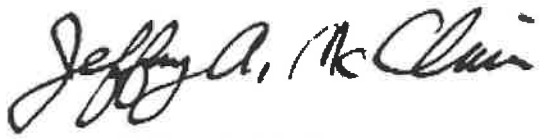
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000326

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2091
	Auditor's No.:	02046
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000064

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

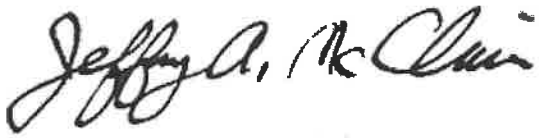
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000335

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2082
	Auditor's No.:	02055
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000119

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

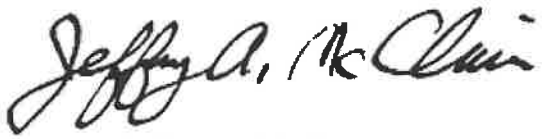
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000333

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2079
	Auditor's No.:	02059
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620037000083

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

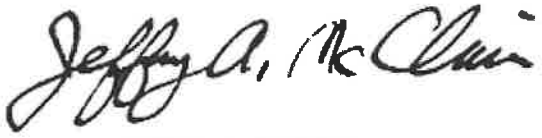
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000333

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2084
	Auditor's No.:	02053
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610023000043

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000328

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2089
	Auditor's No.:	02048
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620037000006

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

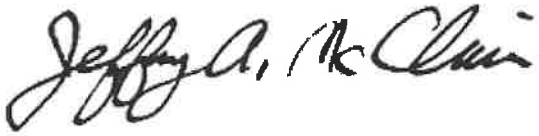
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000433

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2036
	Auditor's No.:	01856
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610023000053

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation
Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000481

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2037
	Auditor's No.:	01855
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000055

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

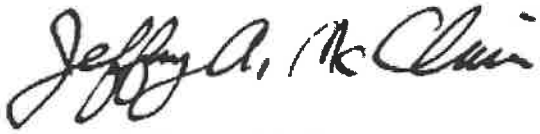
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000479

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2031
	Auditor's No.:	01861
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620147000002

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

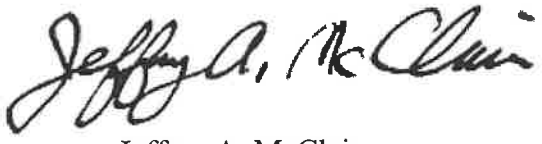
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000459

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2016
	Auditor's No.:	01876
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000093

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

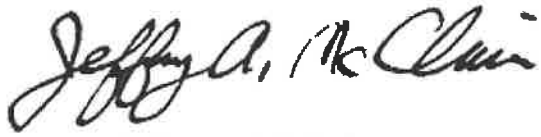
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000311

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2048
	Auditor's No.:	01844
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610023000031

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

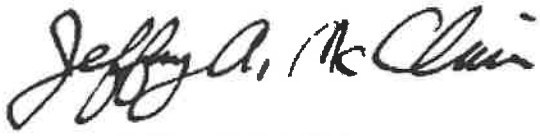
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000453

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1999
	Auditor's No.:	01893
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610020000152

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

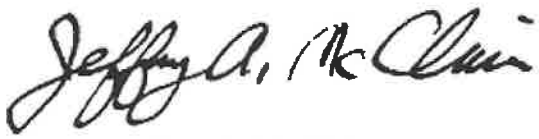
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000447

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1997
	Auditor's No.:	01895
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640024000089

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

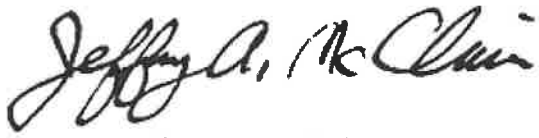
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000477

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2029
	Auditor's No.:	01863
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620147000003

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

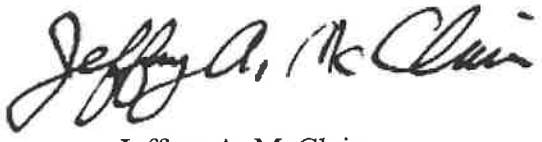
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000438

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2061
	Auditor's No.:	02077
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000039

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

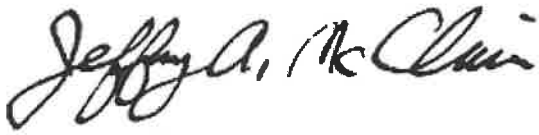
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000317

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2052
	Auditor's No.:	02086
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000098

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

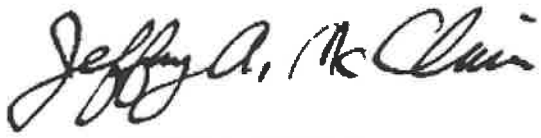
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000435

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2039
	Auditor's No.:	01853
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000074

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

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4485 Northland Ridge Blvd. • Columbus, OH 43229

030484

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2040
	Auditor's No.:	01852
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610022000021

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

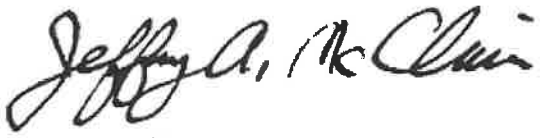
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000341

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2076
	Auditor's No.:	02062
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000013

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

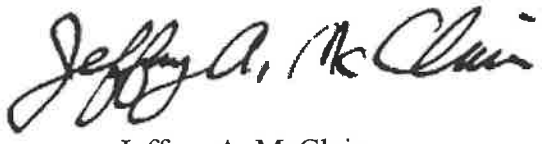
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000346

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2071
	Auditor's No.:	02067
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000001

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

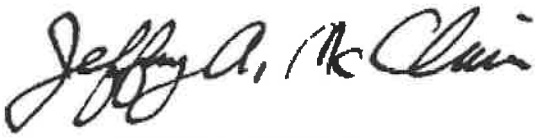
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000364

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 1984
	Auditor's No.:	01909
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640129000108

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000359

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1987
	Auditor's No.:	01905
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640129000004

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

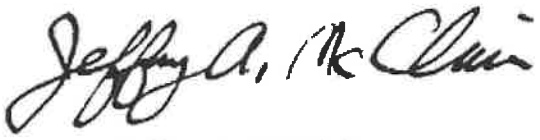
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000312

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2047
	Auditor's No.:	01845
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000020

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

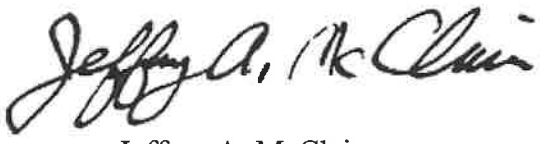
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000440

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1990
	Auditor's No.:	01902
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000018

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

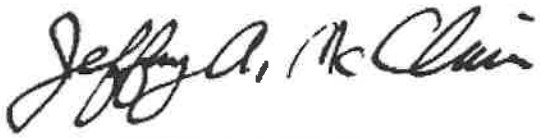
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000442

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1992
	Auditor's No.:	01900
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620126000008

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

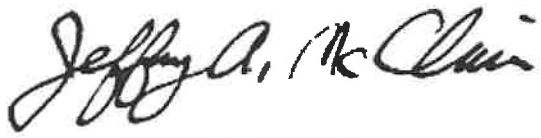
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000361

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1989
	Auditor's No.:	01903
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000064

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

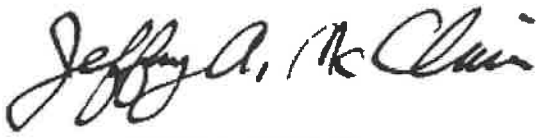
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000480

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2030
	Auditor's No.:	01862
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620147000001

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000482

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2035
	Auditor's No.:	01857
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000067

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000355

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2057
	Auditor's No.:	02081
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610022000031

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

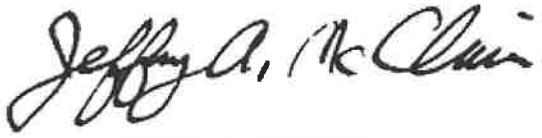
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000446

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1996
	Auditor's No.:	01896
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620134000050

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

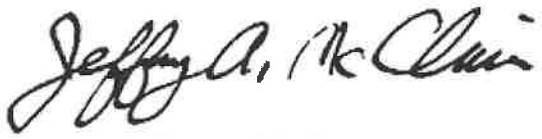
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000473

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2024
	Auditor's No.:	01868
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620461000034

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

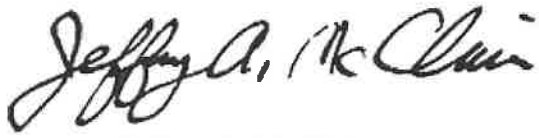
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000342

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2075
	Auditor's No.:	02063
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000006

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000451

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2001
	Auditor's No.:	01891
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620461000030

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

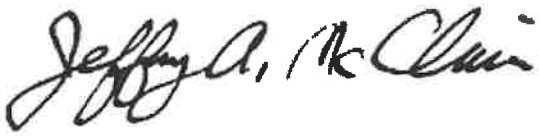
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000469

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2018
	Auditor's No.:	01874
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000046

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

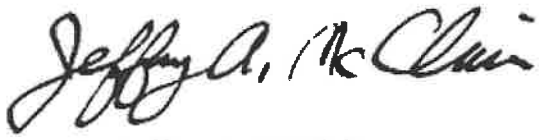
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000452

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2000
	Auditor's No.:	01892
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620134000044

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

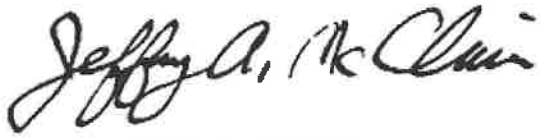
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000356

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2055
	Auditor's No.:	02083
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610027000007

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000363

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 1983
	Auditor's No.:	01910
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620127000024

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

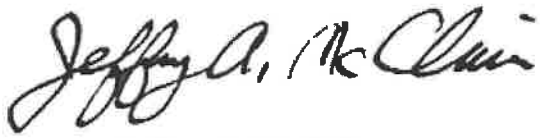
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000472

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2025
	Auditor's No.:	01867
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000014

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

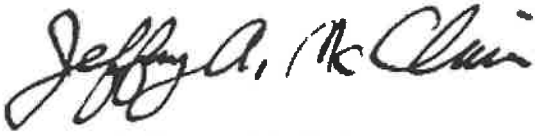
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000466

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2009
	Auditor's No.:	01883
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620400000109

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

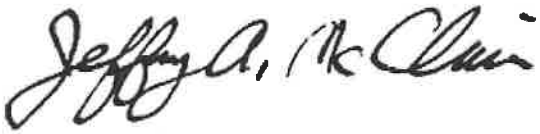
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000450

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2002
	Auditor's No.:	01890
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620461000035

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

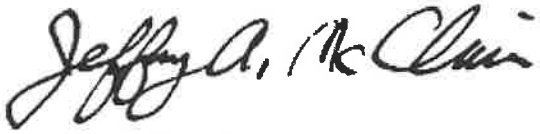
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000350

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2065
	Auditor's No.:	02073
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620037000084

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000322

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2064
	Auditor's No.:	02074
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670036000028

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

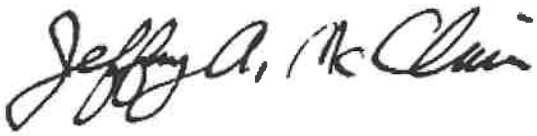
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

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Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000353

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2060
	Auditor's No.:	02078
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000032

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

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Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000448

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2004
	Auditor's No.:	01888
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620461000033

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

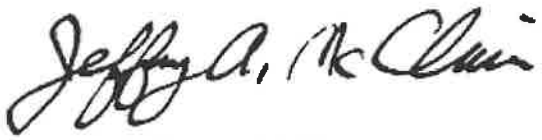
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000349

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2068
	Auditor's No.:	02070
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640024000057

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

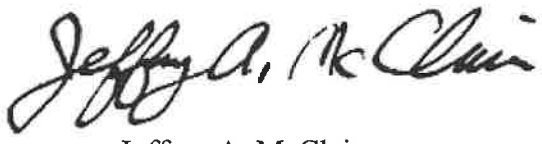
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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000437

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2066
	Auditor's No.:	02072
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620037000085

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

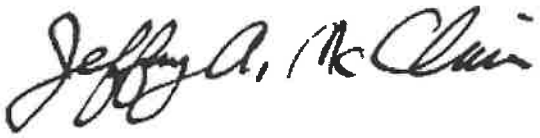
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000463

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2012
	Auditor's No.:	01880
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000036

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

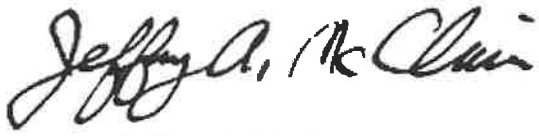
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000474

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2023
	Auditor's No.:	01869
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610025000084

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

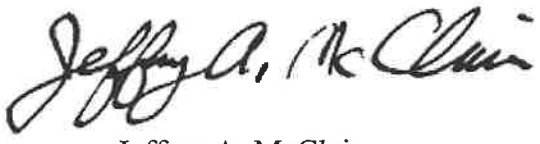
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000444

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 1994
	Auditor's No.:	01898
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620126000009

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

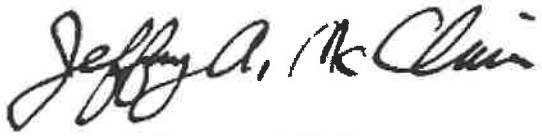
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

030483

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2042
	Auditor's No.:	01850
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000008

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

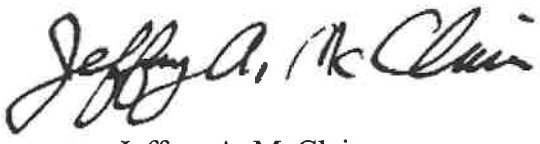
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000478

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2033
	Auditor's No.:	01859
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620147000007

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

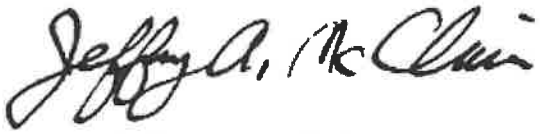
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000360

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1988
	Auditor's No.:	01904
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000065

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

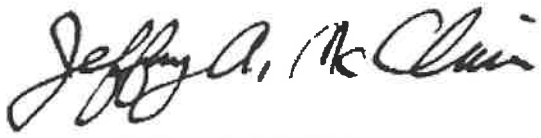
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000464

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2011
	Auditor's No.:	01881
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610020000004

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

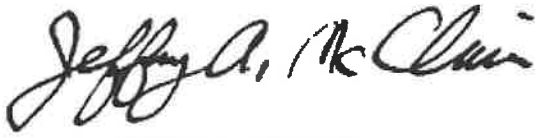
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000347

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2070
	Auditor's No.:	02068
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000021

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

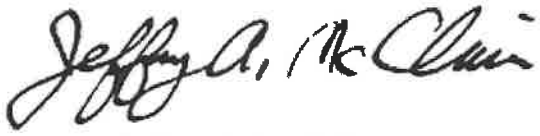
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000315

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2044
	Auditor's No.:	01848
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000079

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

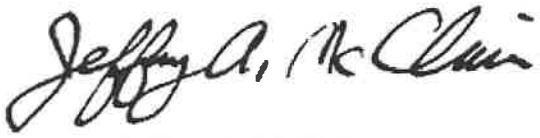
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000352

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2062
	Auditor's No.:	02076
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670036000025

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

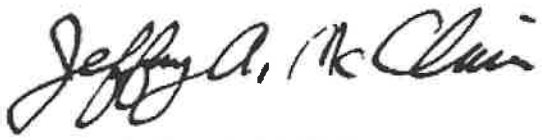
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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000344

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2073
	Auditor's No.:	02065
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000007

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

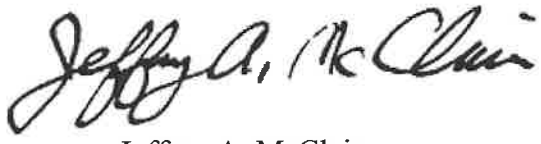
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000436

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2049
	Auditor's No.:	01843
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000077

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

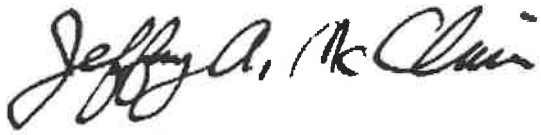
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000467

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2020
	Auditor's No.:	01872
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000009

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

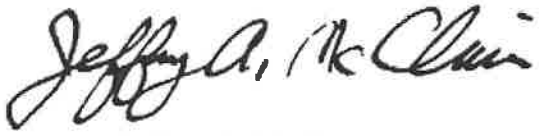
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000318

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2051
	Auditor's No.:	02087
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000002

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000458

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2005
	Auditor's No.:	01887
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620461000038

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

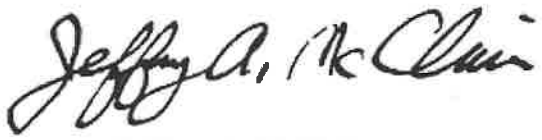
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000465

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2010
	Auditor's No.:	01882
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620146000004

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

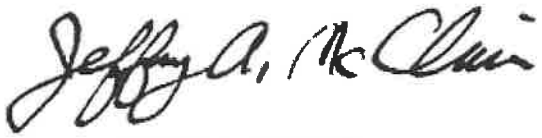
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000454

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 1998
	Auditor's No.:	01894
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000090

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

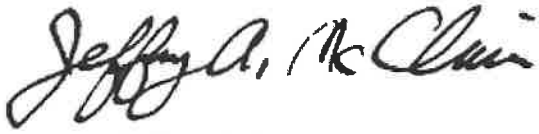
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000353

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 1986
	Auditor's No.:	01906
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640129000109

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

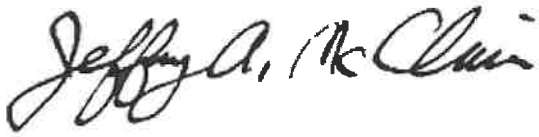
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000316

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2043
	Auditor's No.:	01849
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000017

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

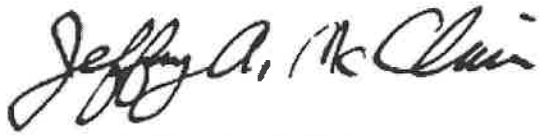
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000470

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2017
	Auditor's No.:	01875
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610022000005

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000449

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2003
	Auditor's No.:	01889
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620461000031

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

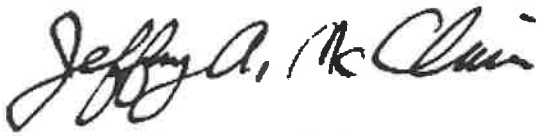
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000351

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2063
	Auditor's No.:	02075
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670038000028

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

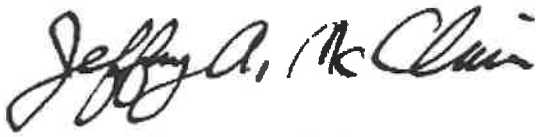
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000432

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2038
	Auditor's No.:	01854
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000075

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

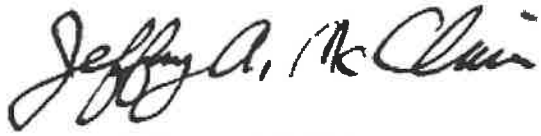
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000443

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 1993
	Auditor's No.:	01899
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620126000007

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

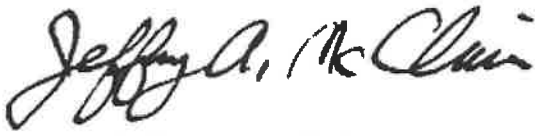
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000461

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2014
	Auditor's No.:	01878
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670036000041

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000431

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2032
	Auditor's No.:	01860
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620147000006

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

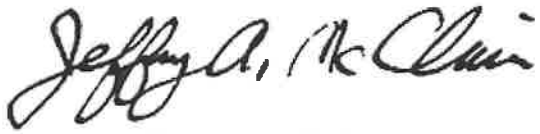
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000357

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1985
	Auditor's No.:	01908
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610027000044

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

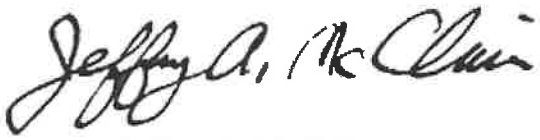
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000430

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2034
	Auditor's No.:	01858
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000017

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000455

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2008
	Auditor's No.:	01884
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620146000006

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

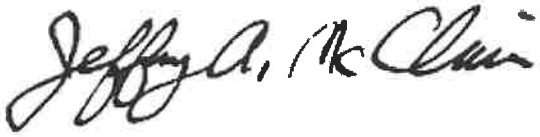
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

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Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000343

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2069
	Auditor's No.:	02069
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000025

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

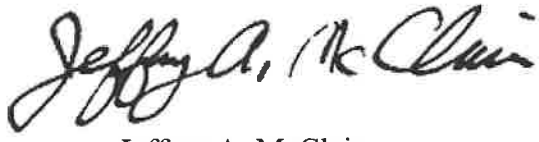
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000345

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2072
	Auditor's No.:	02066
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000010

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000476

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2021
	Auditor's No.:	01871
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670036000027

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

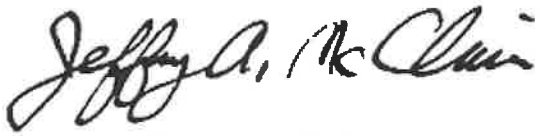
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000445

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1995
	Auditor's No.:	01897
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620126000010

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000434

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2041
	Auditor's No.:	01851
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000034

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

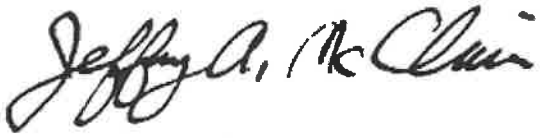
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000471

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2026
	Auditor's No.:	01866
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640024000032

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000321

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2054
	Auditor's No.:	02084
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610023000015

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

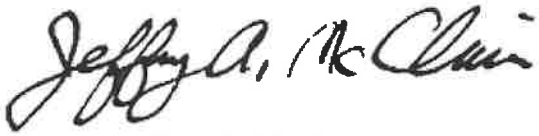
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

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Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000343

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2074
	Auditor's No.:	02064
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000003

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

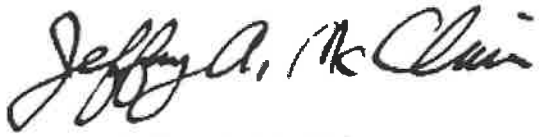
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

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Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000462

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2013
	Auditor's No.:	01879
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610023000023

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

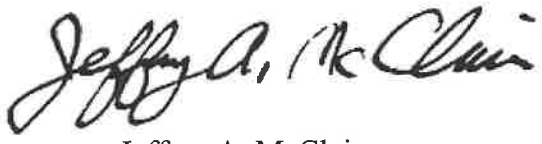
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000313

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2046
	Auditor's No.:	01846
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000023

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000475

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2022
	Auditor's No.:	01870
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000038

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

030485

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2067
	Auditor's No.:	02071
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620037000088

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

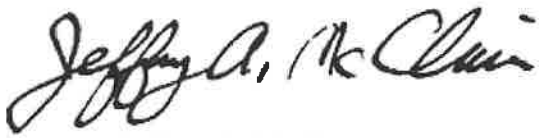
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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FINAL DETERMINATION

000314

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2045
	Auditor's No.:	01847
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000062

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

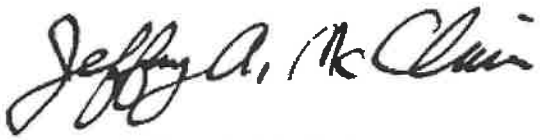
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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000468

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2019
	Auditor's No.:	01873
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000015

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

000429

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2027
	Auditor's No.:	01865
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000060

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

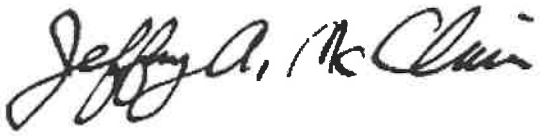
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000456

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2007
	Auditor's No.:	01885
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620146000002

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

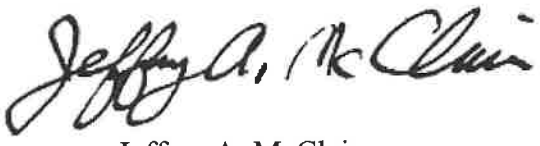
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000441

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1991
	Auditor's No.:	01901
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000069

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

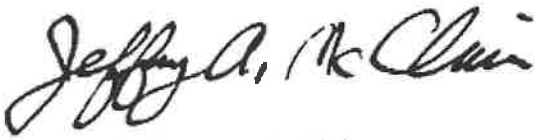
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000320

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2053
	Auditor's No.:	02085
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670036000040

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

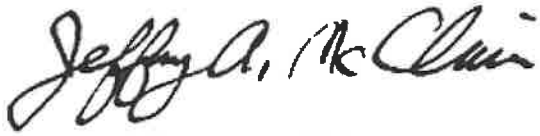
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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000460

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2015
	Auditor's No.:	01877
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670036000035

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000319

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2050
	Auditor's No.:	02088
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620037000086

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

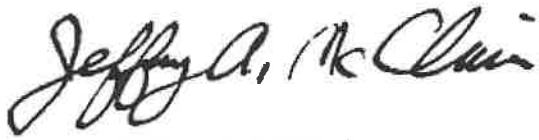
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000457

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2006
	Auditor's No.:	01886
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620461000036

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

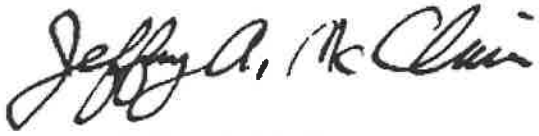
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000362

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1982
	Auditor's No.:	01911
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620127000025

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

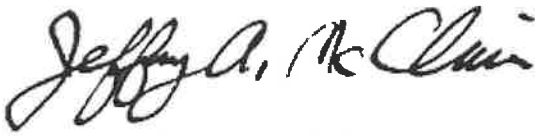
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000428

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 2028
	Auditor's No.:	01864
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620147000004

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

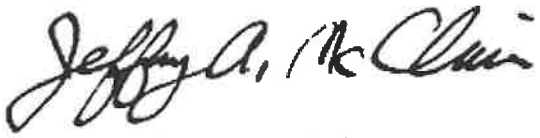
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

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THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000371

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1974
	Auditor's No.:	01924
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000094

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

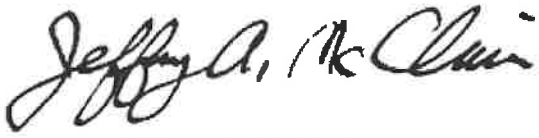
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

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The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000368

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1980
	Auditor's No.:	01913
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000005

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

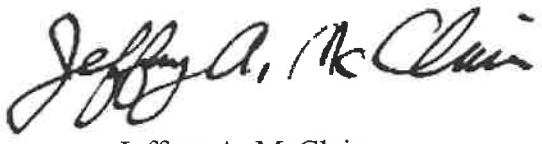
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000374

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1972
	Auditor's No.:	01926
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610025000048

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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000372

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1975
	Auditor's No.:	01923
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620146000009

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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030365

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 1977
	Auditor's No.:	01921
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670038000016

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

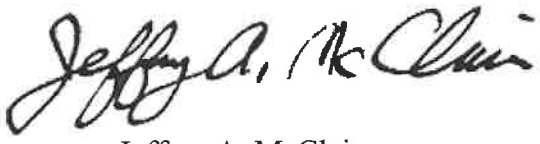
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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000367

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1979
	Auditor's No.:	01914
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000040

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000370

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1973
	Auditor's No.:	01925
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610025000061

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000396

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1960
	Auditor's No.:	01938
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000061

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

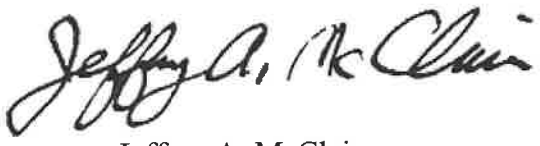
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000373

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:		
	DTE No:	DE 1976
	Auditor's No.:	01922
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000016

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000369

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1981
	Auditor's No.:	01912
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620146000003

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

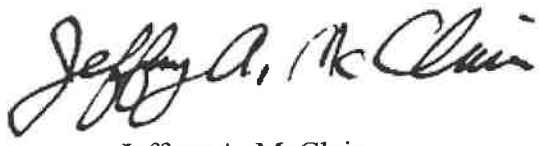
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000366

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1978
	Auditor's No.:	01919
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670038000017

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

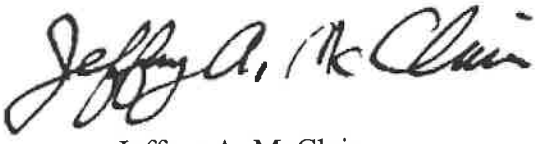
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000331

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1965
	Auditor's No.:	01933
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610025000012

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

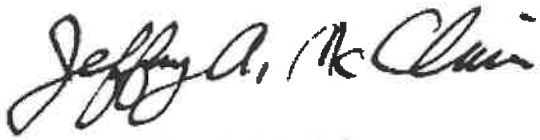
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000382

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1964
	Auditor's No.:	01934
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610023000058

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

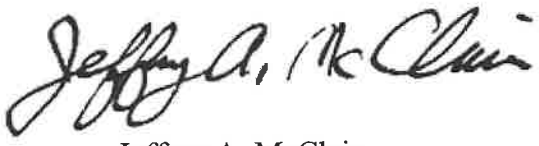
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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000385

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1961
	Auditor's No.:	01937
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610024000103

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

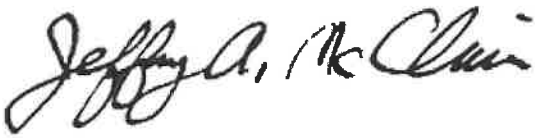
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000375

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1971
	Auditor's No.:	01927
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610025000062

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

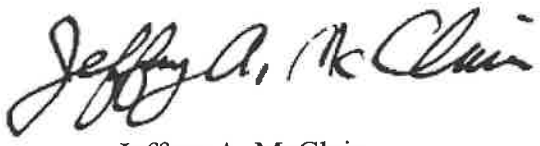
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000376

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1970
	Auditor's No.:	01928
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610025000049

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

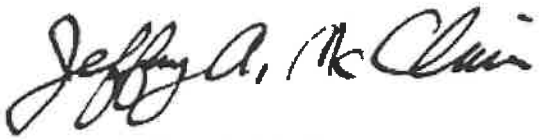
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000379

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1967
	Auditor's No.:	01931
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620126000002

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

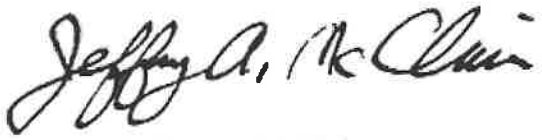
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000334

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1962
	Auditor's No.:	01936
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610023000059

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

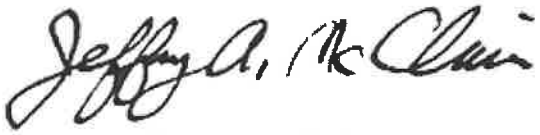
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000330

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1966
	Auditor's No.:	01932
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640276000014

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

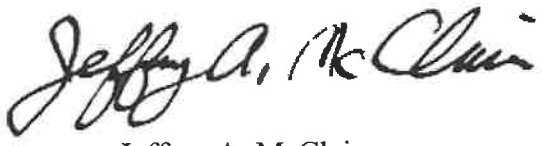
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

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000383

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1963
	Auditor's No.:	01935
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610026000073

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

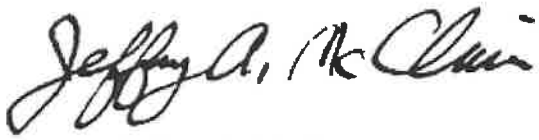
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000377

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1969
	Auditor's No.:	01929
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5620126000001

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

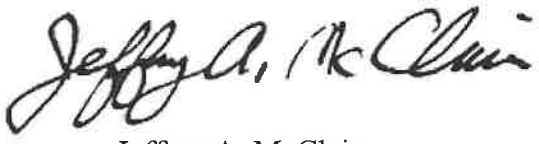
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
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FINAL DETERMINATION

000378

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 1968
	Auditor's No.:	01930
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5640129000105

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

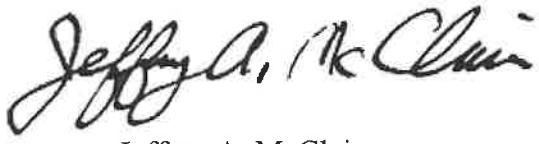
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000436

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2056
	Auditor's No.:	02082
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5610025000055

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. On May 25, 2004, West Chester Township passed Resolution No. 29-2004 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). On December 5, 2006, West Chester Township passed Resolution No. 43-2006, amending Resolution No. 29-2004 to include additional public infrastructure improvements. On December 6, 2016, West Chester Township passed Resolution No. 37-2016, amending Resolution No. 29-2004 to include Section 4A, compensating the Butler Technology and Career Development Schools. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 29-2004 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 29, 2021. Although the county auditor's office confirmed that the triggering event occurred in 2005, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2034.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000124

FINAL DETERMINATION

January 31, 2022

West Chester Twp
9113 Cincinnati Dayton Rd
West Chester, OH 45069

Re:	DTE No:	DE 2137
	Auditor's No.:	01989
	County:	Butler
	School District:	Lakota LSD
	Parcel Number(s):	M5670037000062

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. The property subject to this application is already exempt from taxation pursuant to Ohio Revised Code Section 5709.12, charitable. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000148

January 31, 2022

West Creek Conservancy
P.O. Box 347113
Parma, OH 44134

Re:	DTE No:	CE 2725
	Auditor's No.:	12404
	County:	Summit
	School District:	Akron CSD
	Parcel Number(s):	70-00474

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000014

January 4, 2022

West Hill Community Development Corp
West Hill Neighborhood Organization
220 S Balch St
Akron, OH 44302

Re:	DTE No:	DE 1766	
	Auditor's No.:	12486	
	County:	Summit	
	School District:	Akron CSD	
	Parcel Number(s):	68-61884	67-10657

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on July 19, 2021.

On October 13, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000046

FINAL DETERMINATION

January 18, 2022

Winona Area Historical Society
P.O. Box 85
Winona, OH 44493

Re:	DTE No:	DE 2191	
	Auditor's No.:	1039	
	County:	Columbiana	
	School District:	United LSD	
	Parcel Number(s):	02-00547.000	02-00546.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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FINAL DETERMINATION

000052

January 18, 2022

With Gods Grace
5505 N Dixie Dr
Dayton, OH 45414

Re:	DTE No:	DE 2404		
	Auditor's No.:	2021-73		
	County:	Montgomery		
	School District:	Dayton CSD		
	Parcel Number(s):	R72-046-03-0064	R72-046-03-0068	R72-046-03-0079

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

000001

FINAL DETERMINATION

January 4, 2022

W LTD
3197 E Dublin Granville Rd
Columbus, OH 43231

Re:	DTE No:	DE 1714
	Auditor's No.:	21-144
	County:	Franklin
	School District:	Columbus CSD
	Parcel Number(s):	010-145126-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 7, 2021.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2020. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

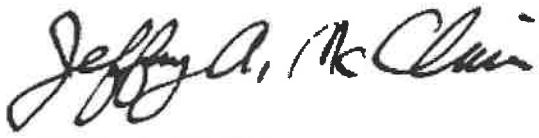
This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On October 6, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for exemption, the applicant may have taxes, penalties and interest remitted for up to the three

qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000035

January 18, 2022

Wood Lane Residential Properties Inc
545 Pearl St
Bowling Green, OH 43402

Re:	DTE No:	DE 2188
	Auditor's No.:	1790-2021
	County:	Wood
	School District:	Lake LSD
	Parcel Number(s):	H31-712-040307007000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000172

FINAL DETERMINATION

January 31, 2022

Wood Lane Residential Properties Inc
545 Pearl St
Bowling Green, OH 43402

Re:	DTE No:	DE 2187
	Auditor's No.:	1791-2021
	County:	Wood
	School District:	Bowling Green CSD
	Parcel Number(s):	B08-510-240405005001
		B08-510-240405007000
		B08-510-240405008000
		B08-510-240405009000
		B08-510-240405010000
		B08-510-240405011000
		B08-510-240405012000
		B08-510-240405013502

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000276

January 31, 2022

Wood Lane Residential Properties Inc
545 Pearl St
Bowling Green, OH 43402

Re:	DTE No:	DE 2189
	Auditor's No.:	1789-2021
	County:	Wood
	School District:	Bowling Green CSD
	Parcel Number(s):	I33-410-120201022000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

FINAL DETERMINATION

000205

January 31, 2022

World Harvest Christian Church
989 N. Portage Path
Akron, OH 44313

Re:	DTE No:	DE 1424
	Auditor's No.:	12417
	County:	Summit
	School District:	Akron CSD
	Parcel Number(s):	67- 35006

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

Ohio | Department of Taxation

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4485 Northland Ridge Blvd. • Columbus, OH 43229

000081

FINAL DETERMINATION

January 18, 2022

Zanesfield Chamber of Commerce & Logan Hills Festival Assoc
P.O. Box 100
Zanesfield, OH 43360

Re:	DTE No:	DE 1121
	Auditor's No.:	----
	County:	Logan
	School District:	Benjamin Logan LSD
	Parcel Number(s):	12-109-00-00-027-001 12-109-00-00-025-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner