

## Guide to DTE 23 Form

Please read the entire DTE 23 Form before doing anything else before doing anything else. Now read it through a second time.

### Items you will need to complete the Form

- a. copy of the property owner's most recent 990 IRS long form or receipt for the 990 N electronic postcard.
- b. copies of the last two year's property tax bills.
- c. completed copy of either the Lodge Financial Report (the information for which should be taken from the Lodge's 2013 Treasurer's Inspection Report) or the Temple Corporation Financial Report (the information for which should be taken from the Corporation's annual report to the Lodge) as is appropriate.
- d. copies of all lease/rental agreements if portions of the building are rented.
- e. basic floor plan of the building with an explanation of what is used for fraternal purposes and what is used for rental income (commercial, residential, etc.).
- f. copies of the "property record card" and the deed from the County Auditor.

### Guide to Answering the DTE 23 Form Questions

Question 1. Parcel numbers can be found on the annual property tax bill.

Question 2. The school district can be found on the tax bill.

Question 3. Parcel size can be on the tax bill.

Question 4. Self-explanatory

Question 5. Self-explanatory

Question 6. The applicant for the exemption should be the same as the title holder.

Question 7. If the lodge is the title holder and consequently the applicant, check "Other" and fill in "501(c)10 Fraternal Not-for-profit organization." If the Temple Company/Corporation is the title holder, then check what is appropriate.

Question 8. This year can be found on the deed.

Question 9. This can be found on the deed.

Question 10. The County Auditor can provide a copy of the deed.

Question 11. This amount should be on the deed.

Question 12. The answer is January 1, 2013, if the lodge was occupying the property at that time.

Question 13. The section of the revised code allowing the exemption is 5709.17 (D).

Question 14. Attached a basic diagram of the building identifying what is used for fraternal purposes and/or rental income.

Question 15. Self-explanatory

Question 15. Note: A. Provide a copy of the title holder's 990 IRS long form or 990 N (electronic postcard) receipt as well as the appropriate Lodge of Temple Company Financial Report. B. Provide a list of all renters and their corresponding rental/lease agreements.

Question 16. Self-explanatory

Question 17. Self-explanatory

Question 18. Self-explanatory

Question 19. For most, the answer would be "no."

Question 20. The answer should be "no."