

KNIGHTS OF PYTHIAS, DOMAIN OF OHIO

MARTIN R. TRENT, PGC
GRAND SECRETARY



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Brother Lodge Secretary:

Lodge properties that are used primarily for administrative and fraternal purposes and that receive less than \$36,000 annually in rental income *are now eligible for a property tax exemption*. As stated in the new law, rental income includes only income arising directly from renting the real estate that receives the exemption to others for consideration.

The Lodge, Castle Company, or other owner of the property used by the Lodge for fraternal purposes must apply for this property tax exemption. The Grand Lodge has established the following procedure for lodges to apply for the exemption. (Please share all this information with the property owner.)

There are three basic steps to apply for the property tax exemption.

1. Complete the following:
 - a. Form DTE 23 – Application for Real Estate Exemption. **A guide to answering the questions on Form DTE 23 is also attached.** A fillable, electronic version of Form DTE 23 is available at http://www.tax.ohio.gov/portals/0/forms/real_property/DTE_DTE23_FL.pdf
 - b. Provide a copy of the property owner's most recent 990 IRS long form or receipt for the 990 N electronic postcard. **Note: In order to maintain non-profit, tax exempt status, the Lodge, Castle Company, or other property owner must annually submit a 990N electronic postcard (if the lodge's gross receipts are less than \$50,000) or a 990 IRS long form tax filing. If this has not done for 3 consecutive years, the IRS revokes the non-profit, tax exempt status. If status has been revoked, YOU MUST get your status reinstated by the IRS before you will be eligible for property tax exemption. Instructions for reinstating your status can be found at www.irs.gov and I recommend you contact a tax professional to assist you with this process which will take several months to complete.**
 - c. Provide copies of the last two year's property tax bills.
 - d. The property owner should complete either the Lodge Financial Report or the Castle Company Financial Report as is appropriate. **Templates for both of these reports are attached. Electronic versions of the templates are available for download at the Grand Lodge website at http://seekinglight.com/knights_of_pythias_grand_lodge_of_ohio/property_tax_exemption_resources/.**

- e. Provide copies of all lease/rental agreements if portions of the building are rented (for instance if you have a business that is a tenant of the building).
 - f. Provide a 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.).
 - g. Provide copies of the “property record card” and the deed from the County Auditor.
2. Mail or email copies of all the items listed above in **Step 1** to the Grand Secretary’s Office (see the letterhead above for contact information) *for review*. Upon review of the documents, I will contact the applicant and provide copies of the necessary supporting documentation from Grand Lodge.
3. Submit the property owner’s information from Step 1 and the Grand Lodge’s supporting documentation from Step 2 to the County Auditor and County Treasurer for processing by **December 31, 2013**. If you are unable to meet this deadline, you will need to contact your County Auditor’s and County Treasurer’s office directly to see if any extensions can be granted. *All tax year 2012 taxes and assessments payable in 2013 must be paid.*

Fraternally in F.C. and B,