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Lucas County Auditor

Reset Form

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DTE 105J
Prescribed 10/19

Application for the Partial Exemption of a Qualifying Child Care Center

This application must be filed with the county auditor on or before December 31 of each year for which the exemption is sought.

Name under which the child care center operates _____

Address of the child care center _____
(Notices concerning your application will be sent to this address)

Parcel number(s) _____

Child care center licensee's name _____

Licensee's home address _____

Child care center administrator's name _____

Administrator's home address _____

Applicant's daytime phone number _____

Applicant's email address _____

Instructions to Applicant:

1. Attach evidence of the licensure, as defined in section 5104.01 of the Revised Code, of the center identified above as of January 1 of the current year. Failure to provide evidence of licensure will result in the denial of the application.

2. Indicate the number of households in which a child who was enrolled in the center identified above resided on January 1 of the current year and which received public assistance as defined in RC 323.16(A)(2) on January 1 of the current year. {See the reverse side of this form for additional information about the eligible forms of public assistance.)

   _____

3. Indicate the total number of households in which a child enrolled in the center identified above resided on January 1 of the current year.

   _____

4. Provide the maximum age of any child enrolled in the center on January 1 of the current year.

   _____

5. If the child care center occupies only a portion of the parcel(s) listed above, provide a floor plan of all the buildings on the property. The floor plan does not have to be a professional drawing but it does need to accurately depict the usage of the space and provide the measurements and square footage of each area.

6. Is any portion of the property located at the address of the child care center used for a separate commercial purpose, including leasing the property used by the center itself? ☐ Yes ☐ No If "yes" describe the separate commercial use of the property in the space below.

Notice to applicant: willfully falsifying information to obtain the partial exemption will result in the revocation of the right to the partial exemption for three years.

I declare under penalty of perjury that the information provided on this form is true, correct, and complete.

_____
Signature of applicant

_____
Signature of applicant

_____
Relationship of applicant to the child care provider

What is the Partial Exemption of a Qualifying Child Care Center? This partial exemption is available to real property on which a licensed child care program serving only children under six years of age is operated if at least 25% of children enrolled in the center reside in households receiving public assistance under at least one of the following programs:

- Publicly funded child care authorized by Chapter 5104 of the Revised Code
- Medicaid
- The Ohio Works First program established by Chapter 5107 of the Revised Code
- The supplemental nutrition assistance program administered by the department of jobs and family services under section 5101.54 of the Revised Code
- The special supplemental nutrition program for women, infants, and children administered by the department of health under section 3701.132 of the revised Code

The exemption is in the form of a percentage tax credit which is applied after the credit prescribed by Revised Code section 319.301, the adjusted tax. The credit equals either 25% or 75% of the adjusted tax depending on the percentage of the households of enrolled children that receive one of the forms of public assistance listed above. A qualifying center does not include a center operated from the permanent residence of the licensee or administrator or from a location that is also used for a separate commercial purpose. For purposes of this exemption licensure means a licensed child care program as defined in section 5104.01 of the Revised Code.

Instructions to the county auditor: the county auditor must approve or deny the application within thirty days of its receipt using the DTE 106F form.