**Source:** Exemption reports were provided by **[Name, Position at County Auditor’s Office]** and related supporting documentation including **[list supporting documentation reviewed]** was provided by **[Name, Position at County Auditor’s Office]**.

**Purpose:** To document the **mandatory** testing of tax exemptions approved by the County Auditor/Fiscal Officer’s Office for Tax Year 20XX-1 (Fiscal Year 20XX).

**County Property Tax Exemption Testing**

1. **Non-Business Credit (NBC) (10% Rollback) –** Ohio Rev. Code §[319.302](http://codes.ohio.gov/orc/319.302) (see the [County Property Tax Exemption Summary](file:///C:\Users\Public\AuditGuidance\Financial\CountyTaxExemptionSummary.pdf) for additional information):

|  |  |  |  |
| --- | --- | --- | --- |
| **Total Number of NBC Recipients (from report)** | **Number of Improperly Granted NBC exemptions (of 5 tested)** | **Parcel Numbers Tested** | |
| **Improperly Granted NBC** | **Properly Granted NBC** |
|  |  |  |  |

1. **Homestead Reduction (HR) -** Ohio Rev. Code §[323.152](http://codes.ohio.gov/orc/323.152)(A) –Real Property and Ohio Rev. Code §[4503.065](http://codes.ohio.gov/orc/4503.065) – Manufactured Homes (see the [County Property Tax Exemption Summary](file:///C:\Users\Public\AuditGuidance\Financial\CountyTaxExemptionSummary.pdf) for additional information):

|  |  |  |  |
| --- | --- | --- | --- |
| **Total Number of HR Recipients (from duplicate report)** | **Number of Improperly Granted HR (of 5 tested)** | **Parcel Numbers Tested** | |
| **Improperly Granted HR** | **Properly Granted HR** |
|  |  |  |  |

*Alternative Procedure (to be used ONLY if the County is unable to provide a duplicate report.):*

|  |  |  |  |
| --- | --- | --- | --- |
| **Total Number of HR Recipients (from report)** | **Number of Improperly Granted HR exemptions (of 5 tested)** | **Parcel Numbers Tested** | |
| **Improperly Granted HR** | **Properly Granted HR** |
|  |  |  |  |

1. **Owner Occupied (2.5% Rollback) Credit (OOC) -** Ohio Rev. Code §[323.152](http://codes.ohio.gov/orc/323.152)(B) – (E) (see the [County Property Tax Exemption Summary](file:///C:\Users\Public\AuditGuidance\Financial\CountyTaxExemptionSummary.pdf) for additional information):

|  |  |  |  |
| --- | --- | --- | --- |
| **Total Number of OOC Recipients (from duplicate report)** | **Number of Improperly Granted OOC (of 5 tested)** | **Parcel Numbers Tested** | |
| **Improperly Granted OOC** | **Properly Granted OOC** |
|  |  |  |  |

*Alternative Procedure (to be used ONLY if the County is unable to provide a duplicate report):*

|  |  |  |  |
| --- | --- | --- | --- |
| **Total Number of OOC Recipients (from report)** | **Number of Improperly Granted OOC (of 5 tested)** | **Parcel Numbers Tested** | |
| **Improperly Granted OOC** | **Properly Granted OOC** |
|  |  |  |  |

**Conclusion(s):**

***Internal Control Deficiencies:***

Document below possible deficiencies we should report to management, those charged with governance, etc. and hyperlink to the related Issue. If there were none noted, include “No deficiencies were identified” below. (Note: Rows can be added to the table below as necessary.)

|  |  |
| --- | --- |
| **Deficiency** | **Issue Reference/Hyperlink** |
|  |  |