

**File this form with the  
county treasurer.**

County \_\_\_\_\_

Case no. \_\_\_\_\_

DTE 23A  
Rev. 5/11

## Application for the Remission of Real Property and Manufactured Home Late-Payment Penalties (R.C. 5715.39)

### Taxpayer Instructions

Complete the front of this form and file this form with the county treasurer. Attach a copy of all evidence to the form. Be sure to complete the name and address blank and sign the form. If penalties have accrued for more than one late payment, a separate application form must be filed for each penalty. File this form with the county treasurer. The address of each county treasurer can be found at [www.ctao.com](http://www.ctao.com).

Please type or print all information clearly.

Date Received by Treasurer

Date Received by Auditor

Due to the elimination of the tangible personal property tax for general business, references to remission of penalties assessed against those taxes have been removed from this form, but any remaining taxpayers who wish to apply for remission of those penalties may use this form and should amend it to indicate it applies to personal property.

Owner of property \_\_\_\_\_ Parcel or I.D.# of property \_\_\_\_\_

Property tax type: ☐ Real ☐ Manufactured home Tax year \_\_\_\_\_ ☐ First half ☐ Second half

Amount of penalty \$ \_\_\_\_\_ ☐ 5% penalty ☐ 10% penalty

Date taxes were due \_\_\_\_\_ Date taxes and interest were paid \_\_\_\_\_ Date entered into a payment plan \_\_\_\_\_

**Please check all the reasons the penalty should be remitted and explain below.  
A reason for remission may not be considered unless the appropriate box is checked.**

- ☐ Tax was not paid by due date because of negligence or error of the auditor or treasurer (explain below).
- ☐ Taxpayer did not receive a tax bill or a correct tax bill and attempted to obtain one on (date) \_\_\_\_\_
- ☐ Tax was not timely paid because of serious injury, death or hospitalization of the taxpayer (within 60 days preceding the due date), but was paid within 60 days after the due date. Taxpayer must submit proof of the above.
- ☐ Tax payment was mailed on or before due date (submit evidence of timely mailing). A private meter postmark on the envelope is not a valid postmark for establishing the payment date.
- ☐ Taxpayer's failure to make timely payment of the tax was due to reasonable cause and not willful neglect (explain below).

**Taxpayer statement** (use additional pages if necessary): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Print name and address below**

I declare under penalties of perjury that this report is true, correct and complete.

Name \_\_\_\_\_

Taxpayer signature \_\_\_\_\_

Address \_\_\_\_\_

Daytime phone number \_\_\_\_\_

Date \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

ZIP code \_\_\_\_\_

E-mail address \_\_\_\_\_

### Taxpayer's Right of Review

Within **60 days** after the decision of the county auditor or board of revision is mailed, the taxpayer may apply to the tax commissioner to review the denial of the penalty remission by the auditor or board. The tax commissioner must receive the appeal by the 60th day following the day the county's decision is mailed. However, if the appeal is mailed by certified mail the date of the U.S. postmark placed on your receipt by the postal service will be treated as the date filed. The taxpayer should apply for review in the form of a letter to the tax commissioner and include a copy of the denial issued by the auditor or board of revision, the DTE form 23A returned by the auditor or the board that indicates the decision and copies of attachments filed with the original form. Send the request for review to the Ohio Department of Taxation, Tax Equalization Division, P.O. Box 530, Columbus, Ohio 43216-0530.