



County _____

Case no. _____

DTE Form 23-A
Rev. 9/03
O.R.C. 5711.33, 5715.39

Application for the Remission of Real Property, Personal Property and Manufactured Home Late-Payment Penalties

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** section at the bottom of this page. If penalties have accrued for more than one late payment, a separate application form must be filed for each penalty. The address of each County Treasurer can be found at: www.ctao.com

Please type or print all information clearly.

Date Received by Treasurer

Date Received by Auditor

Property tax type: ☐ Real property ☐ Personal property ☐ Manufactured home

Property owner's name _____

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

Date taxes were due _____ Date taxes were paid _____

Parcel or I.D. number of property _____

Please check all the reasons the penalty should be remitted and explain below. All reasons for remission may not be considered if all the appropriate boxes are not checked.

- ☐ Taxpayer did not receive a tax bill or a correct tax bill and attempted to obtain one on (date) _____
- ☐ 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.
- ☐ Tax was not timely paid because of serious injury or death of the taxpayer, 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 was not paid by due date because of negligence or error of the Auditor or Treasurer (explain below).
- ☐ 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 _____

Address _____

City _____

State _____

ZIP code _____

Taxpayer signature _____

(_____) _____

Daytime phone number _____

Date _____

E-mail address (optional) _____

Treasurer Instructions

Complete this page. Also check the front of the form for completeness and verify the accuracy of the penalty amount and date that taxes were due. Retain a copy of the completed application for your records. Forward the completed application with any attachments to the County Auditor.

The County Treasurer should check all that apply:

- ☐ Penalty accrued because of the negligence or error of a county officer (explain below).
- ☐ Taxpayer demonstrated to my satisfaction that timely payment was mailed. A private meter postmark on an envelope is not a valid postmark for establishing the date of payment.
- ☐ Tax was not timely paid because of the serious injury or death of the taxpayer, or the hospitalization of the taxpayer within 60 days preceding the due date, but was paid within 60 days after the due date.
Date of hospitalization (if applicable) _____ Date of payment _____
- ☐ Taxpayer failed to receive a tax bill or a correct bill and made a good faith effort to obtain the bill within 30 days after the due date.
Date of request _____
- ☐ Taxpayer has not made a late payment for any real or personal property taxes owed by the taxpayer during the preceding three years.
- ☐ The tax liability (including interest) for the subject property is paid, or if applicable, the taxpayer has entered into a payment plan.

Treasurer's comments (use additional pages if necessary)

Recommendation: ☐ Grant ☐ Deny Signature of Treasurer _____ Date _____

Auditor Instructions

Upon receipt of the application from the County Treasurer, the County Auditor will review the application and any attachments and make a decision in consultation with the County Treasurer. For personal property late-payment penalties, the Auditor may apply all five reasons to remit the penalty. If the applicant does not check reasonable cause as the reason for remission and the Auditor determines that none of the other four reasons is applicable, the Auditor can still consider reasonable cause in determining whether or not the penalty should be remitted.

For late payment penalties on real property and manufactured or mobile homes, the Auditor may not use reasonable cause as a reason to remit the penalty. For those applications, the Auditor should first determine whether one of the other four reasons to remit is applicable. If so, the Auditor will remit the penalties, even if the applicant checked the reasonable cause box. If none of those four reasons applies, the Auditor will either deny the remission request or deliver the application to the Board of Revision as explained in the next paragraph.

If the applicant checked the reasonable cause box and none of the other four reasons applies, the Auditor must deliver the application to the Board of Revision for a determination on reasonable cause. If the applicant does not check reasonable cause as the reason for remission, and the Auditor determines that none of the other four reasons is applicable, then the Auditor can still deliver the application to the Board of Revision for a determination on reasonable cause, if the Auditor believes that reasonable cause might be a valid reason to remit the penalties. If the Board does not find that reasonable cause is applicable, the Board will deny the remission request.

Decision of the Auditor or Board of Revision

Before the County Auditor, the remission is hereby:

Date: _____

☐ Granted ☐ Denied

County Auditor

Before the Board of Revision, the remission is hereby:

Date: _____

☐ Granted ☐ Denied

Clerk of the Board of Revision

If the application is denied, state the reason for denial (use additional pages if necessary). _____

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 taxpayer should apply for review in the form of a letter to the Tax Commissioner and should include the original DTE Form 23-A, any attachments filed with it and the decision of the Auditor or Board. Send the request for review to the Ohio Department of Taxation, Tax Equalization Division, P.O. Box 530, Columbus, Ohio 43216-0530.