

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

County _____

Case no _____

DTE 23A
Rev 10/15

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 it with the county treasurer. Attach a copy of all evidence to the form, complete the name and address blank and sign the form. If penalties have accrued for more than one late payment, a separate application must be filed for each penalty. Please send completed form to the county treasurer of the county in which the property is located. (The county treasurer may insert his or her name and address here or the taxpayer may obtain the address at ohiocountytreasurers.org.)

Date Received by Treasurer

Date Received by Auditor

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.

- ☐ 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 did not receive a tax bill because the mortgage lender failed to notify the auditor that the mortgage was satisfied and the bill was not sent to the taxpayer. The penalty waiver applies only to the first tax bill after satisfaction of the mortgage.
- ☐ 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 _____

E-mail address _____

County Treasurer Instructions

Review the form for completeness and verify the accuracy of the penalty amount and date that taxes were due and paid. **If the taxpayer has a late payment history, include the amount(s) and tax period(s) for the preceding three years.** Retain a copy of the 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). This would include the treasurer accepting a change of address from someone other than the property owner.
- ☐ 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 _____
- ☐ Tax was not timely paid because of the 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.
Date of death or hospitalization _____ Date of payment _____
- ☐ Taxpayer demonstrated that timely payment was mailed. A private meter postmark is not valid for establishing the date of payment.
- ☐ Taxpayer has not made a late payment for any real property taxes owed by the taxpayer during the preceding three years.

Treasurer's comments (include late payment history for the preceding three years) _____

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

County Auditor Instructions

The auditor must consider each of the first five reasons on the form to remit the penalty whether or not checked by the taxpayer. The auditor cannot use reasonable cause to remit a late payment penalty. If the taxpayer checks the reasonable cause box and remission is not granted for another reason, the auditor must deliver the application to the Board of Revision for consideration. If the applicant does not check the reasonable cause box, and the auditor determines that none of the other five reasons is applicable, then the auditor may deliver the application to the Board of Revision for a determination on reasonable cause, if the auditor believes it is a valid reason to remit the penalties. Any decision regarding reasonable cause must be made by the Board of Revision. **If the auditor does not forward the application to the Board of Revision, the auditor must notify the taxpayer of its decision by completing the section below and returning a copy of the form to the taxpayer.**

Decision of the County Auditor

Before the county auditor, the remission is hereby Date: _____

☐ Granted ☐ Denied

Signature of county auditor

A copy of this decision was mailed to the taxpayer on _____ Date _____

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

Board of Revision Instructions

If the auditor forwards the application to the Board of Revision, the board must review the request for remission to determine whether the late payment was due to reasonable cause and not the willful neglect of the taxpayer. **The board must notify the taxpayer of its decision by completing the section below and returning a copy of the completed form to the taxpayer.**

Decision of the Board of Revision

Before the Board of Revision, the remission is hereby Date: _____

☐ Granted ☐ Denied

Signature of clerk of the Board of Revision

A copy of this decision was mailed to the taxpayer on _____ Date _____

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 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.