



County \_\_\_\_\_

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

DTE 23A  
Rev. 12/06

## Application for the Remission of Real Property, Personal Property and Manufactured Home Late-Payment Penalties (R.C. 5711.33, 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** 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](http://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.**  
**The application will only be guaranteed consideration for the reasons that are checked on this form.**  
**For penalties assessed against real or manufactured home property, reasonable cause will only be considered if the fifth box below is checked and an explanation is provided.**

- 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, 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 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

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

\_\_\_\_\_  
Address

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
City State ZIP code

\_\_\_\_\_  
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. If any corrections are necessary, indicate them in the space provided for comments below or attach additional pages as necessary. 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, 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 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) \_\_\_\_\_

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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 any of the five reasons listed on the front of this form to remit the penalty, but the auditor must consider each reason for which remission is claimed as indicated by the taxpayer's check in a box on the front of this return.

**For real property and manufactured or mobile home penalties**, the auditor may apply any of the first four reasons listed on the front of this form to remit the penalty, but the auditor must consider each of the first four reasons for which remission is claimed as indicated by the taxpayer's check in a box on the front of this form. The auditor cannot use reasonable cause as a reason to remit a late payment penalty assessed against real property or manufactured or mobile homes even if the taxpayer has checked the box indicating that reasonable cause is the basis for remission of the penalty. Instead, if the reasonable cause check box is checked and the auditor has not remitted the penalty for another reason, the auditor must deliver the application to the board of revision for consideration. The auditor may not deliver the application to the board of revision unless the reasonable cause box is checked. **The auditor 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 Auditor

Before the county auditor, the remission is hereby: Date: \_\_\_\_\_

Granted  Denied

\_\_\_\_\_  
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).

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**Board of Revision Instructions**

If the taxpayer has requested remission of a late payment penalty assessed against real property or manufactured or mobile homes because the late payment was due to reasonable cause as indicated by checking the fifth box on the front of this form, then the Board of Revision 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

\_\_\_\_\_

Clerk of the Board of Revisions

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):

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**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 a copy of the DTE form 23A returned by the auditor or the board which indicates the auditor's or the board's decision and copies of any 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.