File this form with the county treasurer.

County of Clermont

Case no.

## 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		
Clermont County Treasurer 101 E. Main St Batavia, OH 45103 PHONE: 513-732-7254 FAX: 513-732-7969 EMAIL: treasurer@clermontcountyohio.g	jov	Date Received by Auditor
Owner of property	Parcel or I.D.# of property	
Property tax type: Real Manufactured home	Tax year First ha	alf 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 perjui and complete.	ry that this report is true, correct
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 g	good faith effort to obtain the bill within 30 days after the due date.	
	or hospitalization of the taxpayer within 60 days preceding the due date,	
Taxpayer demonstrated that timely payment was mailed. A pr	ivate meter postmark is not valid for establishing the date of payment.	
Taxpayer has not made a late payment for any real property t		
reasurer's comments (include late payment history for the pre	ceding three years)	
Recommendation: Grant Deny Signature of treasurer	Date	
County Auditor Instructions		
the corresponding box. The auditor cannot use reasonable remission, the auditor must deliver the application to the Boa	the form to remit the penalty even if the taxpayer has not checked cause to remit a late payment penalty. If the auditor does not grant rd of Revision for consideration. If the auditor grants remission, the g 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:		
A copy of this decision was mailed to the taxpayer on:	Signature of county auditor	
	Date	
Board of Revision Instructions		
late payment was due to the first five reasons on the form or reason	te board must review the request for remission to determine whether the bnable cause and not the willful neglect of the taxpayer. <b>The board must</b> is not the owner) of its decision by completing the section below by certified mail.	
Decision of th	e Board of Revision	
Before the Board of Revision, the remission is hereby: D	ate:	
A copy of this decision was mailed to the taxpayer on:	Signature of clerk of the Board of Revision	
If the application is denied, state the reason for denial (use addition	ional pages if necessary): Date	

## Instructions for Appeal to Board of Tax Appeals

The taxpayer has thirty (30) days from the mailing of the Board of Revision's decision to appeal to the Board of Tax Appeals. The requirements for a proper appeal to the Board of Tax Appeals are contained in R.C. 5717.01, which include filing through an online process. If the taxpayer does not follow all the mandatory requirements to appeal, the taxpayer may lose his right to appeal. DTE Form 4 has been prescribed for this purpose and an electronic copy may be found on the Board of Tax Appeal's website. You must also send the Board of Revision a copy of the notice of appeal. The mailing address of the Board of Tax Appeals is 30 East Broad Street, 24th Floor Columbus, Ohio 43215-3414. Its website is: bta.ohio.gov. Please contact the Board of Revision to determine the acceptable methods of notification of an appeal.