

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 even if the taxpayer has not checked the corresponding box. The auditor cannot use reasonable cause to remit a late payment penalty. If the auditor does not grant remission, the auditor must deliver the application to the Board of Revision for consideration. If the auditor grants remission, 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

A copy of this decision was mailed to the taxpayer on:

Signature of county auditor

Date

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 the first five reasons on the form or reasonable cause and not the willful neglect of the taxpayer. **The board must notify the applicant and the property owner (if the applicant is not the owner) of its decision by completing the section below and returning a copy of the completed form to the taxpayer by certified mail.**

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:

If the application is denied, state the reason for denial (use additional 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.