

**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

Name

Address

City

State

ZIP

I declare under penalties of perjury that this report is true, correct and complete.

Taxpayer signature

Daytime phone number

Date

E-mail address