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.)

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 ___________________________