

File this form with the county treasurer.

County CLARK  
Case no. 23-011

DTE 23A  
Rev. 10/17

*BOR case NO. 2022-0664*

### 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](http://ohiocountytreasurers.org).)

PAMELA LITTLEJOHN  
CLARK COUNTY TREASURER  
AB GRAHAM BUILDING  
PO BOX 1305  
SPRINGFIELD OHIO 45501-1305

Date Received by Treasurer  
  
**FILED**  
CLARK COUNTY AUDITOR  
MAR - 1 2023  
JOHN S. FEDERER  
AUDITOR

Owner of property Tamra Penwell Parcel or I.D.# of property 340 07 00022 304 030  
Property tax type:  Real  Manufactured home Tax year 2022  First half  Second half  
Amount of penalty \$ 31.95  5% penalty  10% penalty  
Date taxes were due 02/17/2023 Date taxes and interest were paid 02/24/2023 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 treasurer 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): My husband passed away this past year he usually handled this. I was in Florida in January w/a family emergency. I mailed out a pct. for this, my dog tags & electric bill. None of these were received & I realized of this when I received a past due on electrical bill.

Print name and address below  
Tamra Penwell  
Name  
2424 Dellwood Drive  
Address  
Springfield OH 45505  
City State ZIP

Thank you:-  
I declare under penalties of perjury that this report is true, correct and complete.  
Tamra Penwell  
Taxpayer signature  
937-450-4397 2-23-23  
Daytime phone number Date  
griffsmann37@gmail.com  
E-mail address

PREPARED BY: NJ

### 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)

*History of Late Pmts = 2020-1st Half paid late June 2021. No pmt received 2021 Tax Collection - Delinquent Tax Outstanding Non Pmt. 1st Half 2022 Paid late 2/24/23 with delinquent tax*

Recommendation:  Grant  Deny      Signature of treasurer \_\_\_\_\_ Date 3/1/2023

### 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

*[Signature]*  
\_\_\_\_\_  
Signature of county auditor

\_\_\_\_\_  
Date

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

### 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](http://bta.ohio.gov). Please contact the Board of Revision to determine the acceptable methods of notification of an appeal.