DTE 2
Rev. 12/22

Tax year	1013	BOR no. 2013-018	
Tax year	1101/1	Borthe	
County	Clavi	Date received	

Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint

Counter complaint

The classification of property under RC 5713.041. The classification of property under RC 319.302. The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. The valuation of property on the agricultural land tax list. Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. The denial of the partial exemption of a qualifying child care center under RC 323.16.	1) Owner of property 2) Complainant if not owner 3) Complainant's agent 4) Telephone number of contact person 4) Telephone number of contact person 5) Email address of complainant 4) Telephone number of contact person 6) Complainant's relationship to property, if not owner 7) Parcel number from tax bill 7) Parcel number from tax bill 7) Parcel classification of property under RC 319.302. 8) Indicate the reason for this complaint: 10) The classification of property under RC 319.302. 11) If the complaination of property under RC 319.302. 12) The denial of a CAUV application filed under RC 3713.304. 13) The denial of a CAUV application filed under RC 3713.304. 14) Path and the valuation of property on the agricultural land tax list. 15] Determination whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. 15] The denial of the partial exemption of a qualifying child care center under RC 323.16. 16] If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line. 10) The requested change is justified for the following reasons: I Nuvur Recured Paper to Air Hourt 11) If the complainant is a degistative authority and the complainant is an original complainant with despect to property not owned by the complainant, R.C. 5715.19(A)(B)(b) and (7) and provided notice prior to the		Notices will be sent on	ly to those named below.	
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Instructions for Completing DTE 2

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

WHO MAY FILE: Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

TENDER PAY: If the owner of a property files a complaint that seeks a reduction in the taxable value of that property, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for the property in the complaint. NOTE: if the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the original amount.

MULTIPLE PARCELS: Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints must be used. However, for ease of administration, parcels that are (1) in the same taxing district, (2) have identical ownership, and in the case of complaints challenging the eligibility of property for CAUV, (3) are farmed as a single economic unit should be included in one complaint. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

GENERAL INSTRUCTIONS: The Board of Revision will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the complaint to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board with additional information be filed with the complaint and may request additional information at the hearing.

R.C. 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the Board cannot later be presented on any appeal, unless good cause is shown for failure to present such evidence to the Board.

NOTICE REGARDING LINE 5: If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

INSTRUCTIONS FOR LINE 8. Following is a brief description of the types of complaints that can be filed by using this form. Complaints against the market value of property should be filed on the DTE Form 1.

The classification of property under RC 5713.041. Check this box if the complaint is contesting the classification of the property based on its primary use or, in the case of vacant land, its highest and best use, or the failure to tax mineral rights separately from land that is used for agricultural purposes.

The classification of property under RC 319.302. Check this box if the complaint is contesting whether the property is eligible for the non-business tax credit for qualifying levies.

The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. Check this box if the complaint is contesting the denial of an initial CAUV application or the removal of property from the CAUV program and the subsequent billing of recoupment.

The valuation of property on the agricultural land tax list. Check this box if the complaint is contesting the auditor's application of the CAUV Table to the property, e.g. listing land as cropland which the complainant believes should be listed as conservation or woodland property, or if the complaint is contesting the accuracy of the value in the CAUV Table as it relates to the property. Note that the complainant will be required to prove that the alternative value is more accurate using valid sales data. See OAC 5703-25-34(L).

Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). Check this box if the complaint is seeking this finding to allow CAUV property to remain idle for a second year.

Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. Check this box if the complaint is seeking this finding to have the property reinstated in the CAUV program following the failure to file or timely file a renewal application.

Denial of the partial exemption of a qualifying child care center under RC 323.16. Check this box if the complaint is seeking reversal of the county auditor's denial of an Application for the Partial Exemption of a Qualifying Child Care Center, DTE 105J.

Instructions for Line 9. In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

	5383	oounty		year <u>2024</u>	DTE 109 Rev. 01/21
Initial		or the Valuation			
0 1	TURNER CARY	ty auditor prior to the f	937, 559-85	n. include a \$2	ats6100iclabic
	TURNER RIST	OM			3,00.0,00.00
Owner's ma	iling address	3698 REBER	T PK SPRINGFIE	_D OH 45502	
Par	cel number	Acres	Parcel nu	mber	Acres
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180-06-00	0019-000-106	11.99			
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If the TOTA	L acreage being use	ed exclusively for comme	rcial agriculture purpo	oses is <u>less tha</u>	an ten acres, show the total
			icreage is <u>ten or mo</u>	re acres , spec	ify the number of acres and
land use for	the last three years	<u>. </u>	· · · · · · · · · · · · · · · · · · ·	* ***	
Year	Farmed Acres	Use of Land (Crop)	Units/Acre	Price/Uni	t Gross Income
ast year	11-39	604 hears	11.99		
years ago	700	CAM	11 49		
years ago	11 99 -	5 words	11.00		
Jours ago.		1 JU TIVET TIL	11 1 1		
,		•	1		
List the acre	eage in each crop or	land use for the current	year. The entire acre	age above mu	st be accounted for below.
	eage in each crop or		year. The entire acre	age above mu	st be accounted for below. Acres
Anticipated la	and use for the curre	ent year:	year. The entire acre	age above mu	
Anticipated la	and use for the curre	ent year: ns/wheat/oats	year. The entire acre	age above mu	
Anticipated la Commodity c	and use for the curre crops – corn/soybear at least twice a year	ent year: ns/wheat/oats		age above mu	
Anticipated la Commodity of Hay – baled Permanent p	and use for the curre crops – corn/soybear at least twice a year easture – used for co	ent year: ns/wheat/oats ommercial animal husbar	ndry	age above mu	
Anticipated la Commodity of Hay – baled Permanent p Noncommero	and use for the curre crops – corn/soybear at least twice a year easture – used for co cial woodland – cont	ent year: ns/wheat/oats	ndry	age above mu	
Anticipated la Commodity of Hay — baled Permanent p Noncommercial	and use for the curre crops – corn/soybear at least twice a year asture – used for co cial woodland – cont	ent year: ns/wheat/oats ommercial animal husbar iguous to 10 (ten) acres	ndry	age above mu	
Anticipated la Commodity of Hay – baled of Permanent position Noncommercial Other crops	and use for the curre crops – corn/soybear at least twice a year easture – used for co cial woodland – cont timber – nursery stock/vege	ent year: ns/wheat/oats ommercial animal husbar tiguous to 10 (ten) acres etables/flowers	ndry	age above mu	
Anticipated la Commodity of lay — baled Permanent polynomercial Other crops - Homesite(s)	and use for the curre crops – corn/soybear at least twice a year asture – used for co cial woodland – cont timber – nursery stock/vege – minimum 1 (one)	ent year: ns/wheat/oats ommercial animal husbar tiguous to 10 (ten) acres etables/flowers	ndry	age above mu	
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Parcel number

Number of acres

Date filed with county auditor

HILLARY HAMILTON Taxing district

AUDITOR

County auditor

Name on tax list