

COUNTY AUDITOR MAY REDUCE TAXABLE VALUE OF DAMAGED PROPERTY

Ohio law enables property owners to claim the reduction at any time, regardless of the cause of the damage. The amount of reduction would be prorated based on the calendar quarter in which the damage occurred. Property owners must file an application with the County Auditor for a reduction no later than December 31 in the year that the damage occurred. Refunds or credits may be available.

CALL: 330.740.2010 ext. 7567 or
330.740.2010 ext. 7589

FREQUENTLY ASKED QUESTIONS AND ANSWERS FOR DESTROYED OR DAMAGED REAL PROPERTY

Who can fill out the Application for Valuation Deduction for Destroyed or Damaged Real Property?

Anyone who has sustained structural damage may fill out an Application. Structural damage would be collapsed basement walls, caved in roof, damage to a finished basement, or a completely destroyed structure.

What does not qualify for a valuation deduction?

Any damage to personal property does not apply. Personal property includes televisions, stereo equipment, appliances, furniture, carpeting, etc.

DATE RECEIVED

**APPLICATION FOR VALUATION DEDUCTION
FOR
DESTROYED OR DAMAGED REAL PROPERTY**

**ANSWER ALL QUESTIONS AND TYPE TO PRINT ALL
INFORMATION
READ INSTRUCTIONS ON NEXT PAGE BEFORE
COMPLETING FORM**

1. OWNER'S NAME _____

2. OWNER'S ADDRESS _____

_____ CITY STATE ZIP

3. OWNER'S TELEPHONE NUMBER (____) _____

4. PARCEL NUMBER OF DAMAGED PROPERTY _____

5. ADDRESS OF DAMAGED PROPERTY _____

_____ CITY STATE ZIP

6. COUNTY WHERE LOCATED _____

7. DATE DAMAGE OCCURRED _____

8. CAUSE OF DAMAGE _____

9. DESCRIPTION OF DAMAGE _____

10 ESTIMATED DOLLAR AMOUNT OF DAMAGE _____

11. IF PROPERTY INSURED, AMOUNT OF INSURANCE RECEIVED _____

I declare under penalties of perjury, that this application has been examined by me and, to the best of my knowledge and belief, it is true, correct and complete.

OWNER _____ DATE _____
Signature

Sworn to and signed in my presences, this _____ day of _____, _____.

Notary Public

INSTRUCTIONS FOR COMPLETING FORM

FILING DEADLINES AND SCHEDULE OF DEDUCTIONS:

An application for a deduction from the current year's value must be filed by December 31 for property that is destroyed or damaged in the first nine months of the year. For property damaged in the last three months of the year, the filing deadline is January 31 of the following year. Any deduction from value approved will affect the tax bills due the following year. The amount of the deduction equals a percentage of the reduction in value caused by the damage or destruction. That percentage is determined by the calendar quarter in which the damage occurred. The filing deadline and percentage deduction allowed for each calendar quarter are shown below.

CALENDAR QUARTER IN WHICH PROPERTY WAS DAMAGED	APPLICATION DEADLINE	PERCENTAGE DEDUCTION ALLOWED
January – March	December 31	100%
April – June	December 31	75%
July – September	December 31	50%
October – December	January 31	25%

LINE INSTRUCTIONS:

- LINES 1, 2, 3: Enter owner's full name, mailing address, and daytime telephone number.
- LINE 4: Enter parcel number(s) of damaged property. This number is shown on your tax bill.
- LINE 5: Enter the full address of the damaged property.
- LINE 6: Enter name of county where damaged property is located.
- LINE 7: Enter date the damage or destruction occurred.
- LINE 8: Explain cause of damage: fire, flood, intentional demolition, etc.
- LINE 9: Describe the damage to the property. Attach additional pages, if necessary.
- LINE 10: Enter your best estimate of the reduction in the property's value caused by the damage.
- LINE 11: If property is insured, show the amount the insurance company paid or will pay, if available.

OWNER'S SIGNATURE: Sign and date the application at the bottom and have your signature notarized. If the owner's signature is not notarized, the section below must be completed and notarized.

AFFIDAVIT OF TWO DISINTERESTED PERSONS

If the owner's signature is notarized on the front of this application, this affidavit is NOT necessary.

_____ and _____
being duly sworn, say that they are residents of the _____ municipal corporation or township in which the above property is or was situated, that neither of them has any interest therein, and that the property was destroyed or injured on the date shown above.

Signed _____

Sworn to and signed in my presences, this _____ day of _____, _____.

Notary Public