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# Media Release

## County Auditor Offers Tax Break On Damaged Buildings

Lima, Ohio, 05/26/2011 Allen County Auditor, Rhonda Eddy-Stienecker reminds property owners that the County Auditor's real estate staff will inspect any building that is valued at \$2,000 or more, that was either severely damaged or destroyed by the recent flooding. Immediately filing for this inspection could save the property owner up to 100% of the structure's taxable value.

To receive this tax reduction on building damage, the property owner must file a D.T.E. form 26 in the County Auditor's Office (see the schedule below).

You may either pick up a form in the Auditor's Office, or find one on the Auditor's website <http://www.allencountyohio.com> or call 419-223-3700 x8794 to receive a form by mail. The auditor's office office is open Monday through Friday from 8-4:30pm.

The D.T.E. form 26 is also found on the web at [www.ohiorevaluation.com](http://www.ohiorevaluation.com). Click on the Forms tab, then scroll down to DTE Form 26. Print the form, fill it in, then U.S. mail it to the County Auditor.

After the form has been received, an appraiser from the County Auditor's Office will inspect the damage and report the findings to the Auditor.

This inspection program is also available for damage caused by other natural forces such as tornado, fire, earthquake, and wind storm, as well as man-made destruction, such as tearing down a barn or removing a deck.

The claim reporting schedule and reduction table is below.

For damages occurring from	File damage report by	Maximum tax reduction
January 1 through March 31	April 30	100%
April 1 through June 30	July 30	75%
July 1 through September 30	October 30	50%
October 1 through December 31	January 30	25%



Date Received

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

Answer all questions and type or print all information. Please read instructions on back before completing form.

1. Owner's Name \_\_\_\_\_
2. Owner's Address \_\_\_\_\_  
\_\_\_\_\_
3. Owner's Telephone Number \_\_\_\_\_
4. Parcel Number of Damaged Property \_\_\_\_\_
5. Address of Damaged Property \_\_\_\_\_  
\_\_\_\_\_
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 presence, 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, and 3: Enter owner's full name, mailing address, and daytime phone 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 property was destroyed or injured on the date shown above.

Signed \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
Notary Public