



ALLEN COUNTY AUDITOR
RHONDA EDDY - STIENECKER

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Jane A. Wright, Chief Deputy Auditor

2-15-2011

To Whom It May Concern:

Many people who have property affected by a fire, flood, wind damage, demolition or any other kind of disaster damaging their property, are not aware that they need to notify the Auditor's office to receive an adjustment on their taxes. You are receiving this letter because you are in a profession where you may be assisting people with such disasters. We are trying our very best to get this information out into the public so that people effected have every opportunity to learn about what they need to do.

I am attaching the Destroyed Property Application. This Application needs to be filled out when a person has an incident causing damage to their property. There are filing deadlines. That is why we are sending this informational letter out. Too many times a property owner will call our office after the deadlines have passed and our hands are tied as far as adjusting the taxes. They are very frustrated and upset because they say they did not know anything about this. I understand how they feel but again if they do not file by the deadline there is little I can do to help them per the state. On the back of the application it has instructions and the filing deadlines. The form should be filled out by the property owner and must be notarized.

When a person notifies you that they have had an incident causing damage, I urge you to share this information with them. If you would like you can give them a copy of the application or have them contact our office to receive a copy. Together we can have a better informed community!

If you have any questions or concerns, please feel free to contact me!

Sincerely,

Amber Martin
Deputy Auditor
419-228-3700
Ext. 8792

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 Dec. 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 Jan. 31 of the following year. **This form should be filed with the county auditor of the county in which the property is located.** 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	Dec. 31	100%
April – June	Dec. 31	75%
July – September	Dec. 31	50%
October – December	Jan. 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 of page 1 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 _____ and _____

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

Notary public