

Application for Valuation Deduction for Destroyed or Damaged Real Property

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. The following attachment is 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 associated with this, and too many times a property owner will call the Auditor's office after the deadlines have passed, leading to frustration. On the back of the application is instructions for filling out the application, as well as the filing deadlines. The form should be filled out by the property owner and must be notarized.

If there are any questions regarding this process, please contact the Auditor's office for assistance.

ALLEN COUNTY AUDITOR 301 N. Main Street P.O. Box 1243 Lima, OH 45802 Phone: 419-223-8520 Fax: 419-222-2543 Email: <u>allenauditor@allencountyohio.com</u> Website: <u>https://www.allencountyohauditor.com/</u>

Application	no	

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 \$
	class under non-litics of novium, that this application has been even incd by me and to the best of my knowledge and

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_

Signature

By the county auditor on behalf of the property owner___

Signature

Date

Date

Date Received

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 additonal 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. If the owner's signature is not provided, alternatively the Notice of Two Disinterested Persons may be completed instead.

Notice of Two Disinterested Persons

If the owner's signature is provided on the front of this application, this notice is <u>not</u> necessary.

	and			
Printed Name		Printed Name		
	and			
Date		Signature	Date	
	Date	and	Printed Name	

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.