Reset Form

Tax year _____ BOR no. _____ DTE 1M Rev. 02/19

County _____ Date received _____

Complaint Against the Valuation of a Manufactured or Mobile Home Taxed Like Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.
Attach additional pages if necessary.

☐ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code
1. Owner of home		
2. Complainant if not owner		
3. Complainant's agent		

4. Telephone number of contact person

5. Email address of complainant

6. Complainant's relationship to home, if not owner

If more than one home is included, see "Multiple Homes" on back.

7. Registration number from tax bill	Address of home

8. Principal use of home

9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.

Registration Number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

10. The requested change in value is justified for the following reasons:

11. Was home sold within the last three years? ☐ Yes ☐ No ☐ Unknown If yes, show date of sale _____ and sale price $ _____ ; and attach information explained in "Instructions for Line 11" on back.

12. If home was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.

13. If any improvements were completed in the last three years, show date _____ and total cost $ _____ .

14. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☐ No ☐ Unknown

15. If you have filed a prior complaint on this home since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. section 5715.19(A)(2) for a complete explanation.

☐ The home was sold in an arm's length transaction.
☐ A substantial improvement was added to the home.
☐ The home lost value due to a casualty.
☐ Occupancy change of at least 15% had a substantial economic impact on my property.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date _____ Complainant or agent _____ Title (if agent) _____
Signature

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

Notary _____
Signature

Instructions for Completing DTE 1M

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. See R.C. 5715.19 for additional information.

Tender Pay: If the owner of a home files a complaint against the valuation of that home, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such home 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 final amount.

Multiple Homes: Only homes 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. The increase or decrease in valuation must be separately stated for each home. If more than three homes are included in one complaint, use additional sheets of paper.

General Instructions: The Board of Revision may increase or decrease the total value of any home included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports and cost of improvements added to the home (e.g. skirtings and awnings) for the property.

Ohio Revised Code section 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 the failure to present such evidence or information to the board.

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.

Instructions for Line 11. If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

Notice: 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.