

DATE RECEIVED

Amy L. Berning
Shelby County Auditor
129 East Court Street
Sidney, Ohio 45365

COMPLAINT AGAINST THE VALUATION OF A
MANUFACTURED OR MOBILE HOME TAXED LIKE REAL ESTATE

ANSWER ALL QUESTIONS AND TYPE OR PRINT ALL INFORMATION
READ INSTRUCTIONS AND ATTACH ADDITIONAL PAGES IF NECESSARY

TAX YEAR _____

_____ ORIGINAL COMPLAINT

COUNTY _____

_____ COUNTER-COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

Table with 2 columns: Name, Street Address, City, State, Zip Code. Rows include Owner of home, Complainant if not owner, Complainant's agent, Telephone number of contact person, Complainant's relationship to property owner, and Registration number from tax bill.

7) Principal use of property:

8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D

Table with 5 columns: Registration Number, Complainant's Opinion of Value (Column A: True Value, Column B: Taxable Value), Column C: Current Taxable Value, Column D: Change in Taxable Val. (+ or -)

9) The requested change in value is justified for the following reasons:

10) Was home sold within the last 3 years? Yes ___ No ___ Unknown ___. If yes, show date of sale _____ and sale price \$_____;

11) If home was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12) If any improvements were completed in the last 3 years, show date _____ and total cost \$_____.

13) Do you intend to present the testimony or report of a professional appraiser? Yes ___ No ___ Unknown ___.

14) 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 an attached sheet. See R.C.5715.19(A)(2) for a complete explanation.

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

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

Notary Public _____

INSTRUCTIONS FOR COMPLETING FORM

USE THIS FORM ONLY FOR MANUFACTURED AND MOBILE HOMES THAT ARE TAXED LIKE REAL PROPERTY UNDER SECTION 4503.06(D)(2) OF THE OHIO REVISED CODE

USE DTE FORM 1 TO CONTEST THE VALUE OF LAND OR OTHER REAL PROPERTY

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. 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 a taxable manufactured or mobile home 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 valuation complaint.

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 claimed 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 ten 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 the cost of improvements added to the home (e.g., skirting, awnings) for the property.

Section 5715.19(G) provides that "a Complainant shall provide to the Board of Revision all information or evidence within his 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 an appeal unless good cause is shown for the failure to present such evidence/information to the Board.

INSTRUCTIONS FOR QUESTION 10: If home was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with the sale of the home, attach a description of those items. Show the value of those items and explain how the values were determined.

NOTICE: R.C. 5719.19, as amended by H.B. 694, effective March 30, 1999, added some additional persons who may file a valuation complaint. Those additional persons are (1) the owner's spouse, (2) an appraiser who holds a designation from a professional assessment organization retained by the owner, (3) a licensed public accountant, a licensed general or residential real estate appraiser, or a licensed real estate broker, retained by the owner, (4) an officer, salaried employee, partner, or a member of an owner, if the owner is a firm, company, association, partnership, limited liability company, or corporation, and (5) a trustee, if the owner is a trust. Since that statute has been declared to be unconstitutional by an Ohio court of appeals, the Board of Tax Appeals and many county Boards of Revision have been dismissing complaints filed by those individuals, if they are not attorneys at law. Please be advised that if you choose a nonattorney to prepare and file your complaint, it will be **subject to dismissal** and may not be heard on its merits.