DTE FORM 26(Revised 12/04)
RC 319.38

APPLICATION FOR VALUATION DEDUCTION FOR DESTROYED OR DAMAGED PROPERTY

To Be Filed with:

ALAN HAROLD
STARK COUNTY AUDITOR
110 CENTRAL PLAZA SOUTH, SUITE #220
CANTON, OHIO 44702-1410
(330) 451-7640

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THE FORM BEFORE ANSWERING QUESTIONS 1-11

1.OWNER'S NAME_____

2.OWNER'S ADDRESS_____

3.OWNER'S TELEPHONE_____

4.PARCEL NUMBER OF DAMAGED PROPERTY_____

5.ADDRESS OF DAMAGED PROPERTY_____

6.COUNTY WHERE LOCATED_____

7.DATE DAMAGED 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

FILING DEADLINES AND SCHEDULE OF DEDUCTIONS:

An application for a deduction from the current year's value must be filed no later than the 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 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 maximum 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 the 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 _____, 20 _____

_____

Notary Public