

County Ashtabula

Case no. PEN-23-00200

File this form with the county treasurer.

Application for the Remission of Real Property and Manufactured Home Late-Payment Penalties (R.C. 5715.39)

RECEIVED
Date Received by Treasurer
FEB 18 2025
ASHTABULA COUNTY
TREASURER'S OFFICE

Date Received by Auditor
Received
APR 08 2025
Ashtabula County Auditor
Scott Yamamoto

Taxpayer Instructions: Complete the front of this form and file it with the county treasurer. Attach a copy of all evidence to the form, complete the name and address blank and sign the form. If penalties have accrued for more than one late payment, a separate application must be filed for each penalty. Please send completed form to the county treasurer of the county in which the property is located. (The county treasurer may insert his or her name and address here or the taxpayer may obtain the address at ohiocountytreasurers.org.)

Return completed form to:

Ashtabula County Treasurer
25 West Jefferson Street
Jefferson Ohio 44047

COPY

Owner of property Andrew Tami Pompeii Parcel or I.D.# of property 48-031-10-039-00

Property tax type: Real Manufactured home Tax year 2023 First half Second half

Amount of penalty \$ 1046.29 5% penalty 10% penalty

Date taxes were due _____ Date taxes and interest were paid _____ Date entered into a payment plan _____

Please check all the reasons the penalty should be remitted and explain below.

- Tax was not paid by due date because of negligence or error of the auditor or treasurer (explain below).
- Taxpayer did not receive a tax bill or a correct tax bill and attempted to obtain one on (date) _____
- Tax was not timely paid because of serious injury, death or hospitalization of the taxpayer (within 60 days preceding the due date), but was paid within 60 days after the due date. Taxpayer must submit proof of the above.
- Tax payment was mailed on or before due date (submit evidence of timely mailing). A private meter postmark on the envelope is not a valid postmark for establishing the payment date.
- Taxpayer did not receive a tax bill because the mortgage lender failed to notify the treasurer that the mortgage was satisfied and the bill was not sent to the taxpayer. The penalty waiver applies only to the first tax bill after satisfaction of the mortgage.
- Payment of the tax was due to reasonable cause and not willful neglect (explain below).

Taxpayer statement (use additional pages if necessary):

MAILED 2 checks
AND 2nd check
JUNE 18th OF 202
ON CLEARED TILL R
Print name and address below
Andrew Pompeii
Name
270 STATE STREET
Address
STROUTHERS OH
City State

PAYMENT IN
FULL WAS LOST
IN MAIL AND DIDNT
KNOW UNTIL NEXT
TAX BILL

AND 48-031-10-038-0
-039-00 ON
check WASNT CASHED
L/WE ALWAYS PAY OUR
TAXES
ies of perjury that this report is true, correct
\$
5-5611
er Date
EXT INC AT Gmail.com

County Treasurer Instructions

Review the form for completeness and verify the accuracy of the penalty amount and date that taxes were due and paid. **If the taxpayer has a late payment history, include the amount(s) and tax period(s) for the preceding three years.** Retain a copy of the application for your records. Forward the completed application with any attachments to the county auditor.

The county treasurer should check all that apply:

- Penalty accrued because of the negligence or error of a county officer (explain below). This would include the treasurer accepting a change of address from someone other than the property owner.
- Taxpayer failed to receive a tax bill or a correct bill and made a good faith effort to obtain the bill within 30 days after the due date.
Date of request _____
- Tax was not timely paid because of the serious injury, death or hospitalization of the taxpayer within 60 days preceding the due date, but was paid within 60 days after the due date.
Date of death or hospitalization _____ Date of payment _____
- Taxpayer demonstrated that timely payment was mailed. A private meter postmark is not valid for establishing the date of payment.
- Taxpayer has not made a late payment for any real property taxes owed by the taxpayer during the preceding three years. *1st half only*

Treasurer's comments (include late payment history for the preceding three years)

Taxpayer disqualified from penalty remission due to delinquencies resulting from no tax payments in 1st half 2023 payable 2024 for 2nd half remission request. 1st half request granted in the amt. \$281.51.

Recommendation: Grant Deny Signature of treasurer: *Argenti Cliff* Date: *4/8/25*

County Auditor Instructions

The auditor must consider each of the first five reasons on the form to remit the penalty even if the taxpayer has not checked the corresponding box. The auditor cannot use reasonable cause to remit a late payment penalty. If the auditor does not grant remission, the auditor must deliver the application to the Board of Revision for consideration. If the auditor grants remission, the auditor must notify the taxpayer of its decision by completing the section below and returning a copy of the form to the taxpayer.

Decision of the County Auditor

Before the county auditor, the remission is hereby: Date: *4/8/25*

- 1st* Granted *2nd* Denied

[Signature]

Signature of county auditor

A copy of this decision was mailed to the taxpayer on: _____

Date

Board of Revision Instructions

If the auditor forwards the application to the Board of Revision, the board must review the request for remission to determine whether the remission was due to the first five reasons on the form or reasonable cause and not the willful neglect of the taxpayer. **The board must notify the taxpayer of its decision by completing the section below and returning a copy of the completed form to the taxpayer by certified mail.**

Decision of the Board of Revision

Before the Board of Revision, the remission is hereby: Date: *5/19/25*

- 1st half 2023* Granted Denied *2nd half 2023*

Jana Frable

Signature of clerk of the Board of Revision

A copy of this decision was mailed to the taxpayer on: _____

5/21/25

Date

If the application is denied, state the reason for denial (use additional pages if necessary):
Taxpayer was granted remission for 1st half 2023, therefore is not eligible for remission for 2nd half 2023.

Instructions for Appeal to Board of Tax Appeals

The taxpayer has thirty (30) days from the mailing of the Board of Revision's decision to appeal to the Board of Tax Appeals. The requirements for a proper appeal to the Board of Tax Appeals are contained in R.C. 5717.01, which include filing through an online process. If the taxpayer does not follow all the mandatory requirements to appeal, the taxpayer may lose his right to appeal. DTE Form 4 has been prescribed for this purpose and an electronic copy may be found on the Board of Tax Appeal's website. You must also send the Board of Revision a copy of the notice of appeal. The mailing address of the Board of Tax Appeals is 30 East Broad Street, 24th Floor Columbus, Ohio 43215-3414. Its website is: bta.ohio.gov. Please contact the Board of Revision to determine the acceptable methods of notification of an appeal.



Where great things happen.

**Ashtabula County Auditor
Scott Yamamoto**

25 W. Jefferson St.
Jefferson, OH 44047
Phone: (440) 576-3793

Andrew Pompeii
270 State St.
Struthers, OH 44471

May 21, 2025

Re: Remission of Real Property Tax Penalties
Case# 2023-PEN-00201

Dear Mr. Pompeii,

This letter is to notify you of the outcome of your Application for Remission of Real Property Tax Penalties. The Board of Revision concluded as follows:

Request for penalty remission has been **granted**.

Request for penalty remission has been ***denied**.

Your request was denied for the following reasons:

Taxpayer was granted remission for 1st half 2023, therefore is not eligible for remission for 2nd half 2023.

*If Denied: The taxpayer has 30 days from the mailing of the Board of Revision's decision to appeal to the Board of Tax Appeals. The requirements for a proper appeal to the Board of Tax Appeals are contained in R.C. 5717.01, which include filing through an online process. If the taxpayer does not follow all the mandatory requirements to appeal, the taxpayer may lose his right to appeal. DTE Form 4 has been prescribed for this purpose and an electronic copy may be found on the Board of Tax Appeal's website. You must also send the Board of Revision a copy of the notice of appeal. The mailing address of the Board of Tax Appeals is 30 East Broad Street, 24th Floor Columbus, Ohio 43215-3414. Its website is: bta.ohio.gov. Please contact the Board of Revision to determine the acceptable methods of notification of appeal.

Sincerely,


Scott Yamamoto
Ashtabula County Auditor

PRIORITY*
*** MAIL ***

FLAT RATE ENVELOPE

ONE RATE • ANY WEIGHT
APPLY PRIORITY MAIL POSTAGE HERE

Retail



43215

U.S. POSTAGE PAID
PM
STRUTHERS, OH 44471
JUN 17, 2025

\$10.10

S2324M504088-04

RDC 03 0 Lb 1.20 Oz

2 STATE ST.
STRUTHERS OHIO
44471

BOARD OF TAX APPEALS
20 EAST BROAD STREET
1st FLOOR
COLUMBUS, Ohio
43215-3414

EXPECTED DELIVERY DAY: 06/21/25

USPS TRACKING® #



9505 5161 7152 5168 4993 68

EP14H July 2013 Outer Dimension: 10 x 5

**PRI
M**

JS AT USPS.COM
106A, Nov 2018