



Cuyahoga County Treasurer's Office

Policy For Processing Requests for the Remission of Real Property and Manufactured Home Late-Payment Penalties ((Form DTE 23A)

Purpose.

This policy is intended to establish clear and equitable guidelines for the review of remissions of penalty applications, in accordance with ORCE 5715.39.

Provisions.

Upon receipt of an Application for the Remission of Real Property and Manufactured Home Late-Payment Penalties (Form DTE 23A), Treasurer's Office staff processing the application will note its receipt in the County's property management software. Staff will then print a payment history for the proceeding three years from MVP and attach that history to the Form DTE 23A, and review the application for a recommendation for approval or denial based on the criteria listed below (see "Evaluation Criteria").

Treasurer's Office staff will note the reason for recommending approval or denial of the application in the County's property management software. Where denial is initially recommended, staff will forward the application to the Treasurer for final review and make a note to the effect in County's the property management software.

The Treasurer will enter his or her determination into the County's property management software, and make any necessary changes to reflect that determination before forwarding the Form DTE 23A for further processing by other County agencies bearing responsibility for the review of such applications.

Evaluation Criteria.

The recommendation to grant or deny the penalty remission application must include consideration of all applicable statutory reasons listed on the Form DTE 23A:

- Penalty accrued because of the negligence or error of a county officer.
 - *NOTE: 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.
- 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.
- Taxpayer demonstrated that timely payment was mailed.
 - *NOTE: A private meter postmark is not valid for establishing date of payment.*
- Taxpayer has not made a late payment for any real property taxes owed by the taxpayer during the preceding three years.

If any of the above listed criteria are met, the corresponding box on the Form DTE 23A shall be marked, as will the "Grant" box, and the form will be forwarded for further processing by other

County agencies bearing responsibility for the review of such applications.

If the taxpayer has provided a reasonable explanation as to the reason late payment was made, and has not requested a remission of penalty within the preceding three years, those facts shall be noted in the "Treasurer's comments" field on Form DTE 23A along with the date of payment and the taxpayer's history of remission applications (if any). The form shall then be forwarded to the Treasurer for a final review and recommendation prior to submission for further processing by other County agencies bearing responsibility for the review of such applications.

Adopted August 22, 2024