



**Kristen M. Scalise CPA, CFE**  
**Summit County Fiscal Officer**  
 175 S. Main St. - Room 304  
 Akron, Ohio 44308  
 Phone: (330) 643-2704

Application no. \_\_\_\_\_

|               |
|---------------|
| Date Received |
|               |

DTE 26  
 Rev. 11/97

## Application for Valuation Deduction for Destroyed or Damaged Real Property

Answer all questions and type or print all information. Please read instructions on back before completing form.

1. Owner's name \_\_\_\_\_
2. Owner's address  
 \_\_\_\_\_
3. Owner's telephone number \_\_\_\_\_
4. Parcel number of damaged property \_\_\_\_\_
5. Address of damaged property \_\_\_\_\_
6. County where located \_\_\_\_\_
7. Date damage 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

# Instructions for Completing Form

## Filing Deadlines and Schedule of Deductions

An application for a deduction from the current year's value must be filed by Dec. 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 Jan. 31 of the following year. **This form should be filed with the county auditor of the county in which the property is located.** Any deduction from value approved will affect the tax bills due the following year. The amount of the 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 percentage deduction allowed for each calendar quarter are shown below.

| Calendar Quarter in Which Property Was Damaged | Application Deadline | Percentage Deduction Allowed |
|--|----------------------|------------------------------|
| January – March                                | Dec. 31              | 100%                         |
| April – June                                   | Dec. 31              | 75%                          |
| July – September                               | Dec. 31              | 50%                          |
| October – December                             | Jan. 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 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 \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_

Notary public