

Tax year 2025
 County Carroll

BOR no. 26-016
 Date received 01/12/2026

RECEIVED

DTE 2
 Rev. 12/22

JAN 12 2026

Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of real property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint Counter complaint
 Notices will be sent only to those named below.

Name		Street address, City, State, ZIP code
1) Owner of property	Bennett Thomas James & William	See attached
2) Complainant if not owner	N/A	N/A
3) Complainant's agent	James T. Bennett	18661 Applewood Cr Huntington Beach CA 92646
4) Telephone number of contact person	(714) 904-6414	
5) Email address of complainant	happyhills@gmail.com	
6) Complainant's relationship to property, if not owner	N/A	
If more than one parcel number is included, see "Multiple Parcels" on back		
7) Parcel number from tax bill	# Acres, if applicable	Address of property
33-0001489.001	9.981	Scroll Rd, Union Twp, Carroll County
33-0001480.015	2.9	Scroll Rd, Union Twp, Carroll County



- 8) Indicate the reason for this complaint:
- The classification of property under RC 5713.041.
 - The classification of property under RC 319.302.
 - The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.33.
 - The valuation of property on the agricultural land tax list.
 - Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).
 - Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.
 - The denial of the partial exemption of a qualifying child care center under RC 323.16.

9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
33-0001489.001	\$ 0.00	\$ 2,990.00	- \$ 2,990.00
33-0001480.015	\$ 0.00	\$ 870.00	- \$ 870.00

10) The requested change is justified for the following reasons:
See attached

11) If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

I declare under penalty 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 7 JAN 2026 Complainant or agent [Signature] Title (if agent) N/A

Sworn to and signed in my presence, this 7th day of January year 2026

Notary _____
 Signature

**SEE ATTACHED
 NOTARIAL CERTIFICATE**

**Appendix to
Complaint Against the Assessment of Real Property Other than Market
Value (Form DTE2-FI)**

RE: Parcel # 33-0001489.001
Parcel # 33-0001480.015



Section 1) Owners of the property:

William Charles Bennett, Jr.
James Taylor Bennett
Thomas Christopher Bennett

Section 10) The requested change is justified for the following reasons:

The current tax evaluation for the two above referred parcels is for the mineral rights other than oil, gas and hydrocarbon. Those mineral rights associated with the two referred parcels that pertain to oil, gas and hydrocarbon were previously sold and do not have any application to the petition.

The mineral rights that exclude oil, gas and hydrocarbons are commonly grouped into five categories: precious metals such as gold, silver and platinum; base metals such as copper, lead and zinc; industrial minerals such as limestone, gypsum and potash; coal; and rare earth elements. Regrettably, none of these are commercially viable in this quantity and location.

An attempt to capitalize on these "residual" mineral rights was executed recently, to exploit the potential of harvesting any and/or all of the above listed items, with negative results. A well documented database of purchase denials on this subject from professionals in the area and field is available, if necessary. The net result of this effort is the determination that the value of the remaining mineral rights on these two parcels is negligible, in fact zero.

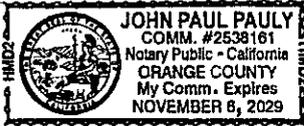
Accordingly, we hereby petition to have the current value of these two properties adjusted to reflect a zero value.

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of ORANGE

Subscribed and sworn to (or affirmed) before me on this 7TH
day of JANUARY, 2026, by _____
JAMES TAYLOR BENNETT

proved to me on the basis of satisfactory evidence to be the
person(s) who appeared before me.



(Seal)

Signature _____
[Handwritten signature]

James T. Bennett
18661 Applewood Circle
Huntington Beach CA 92646
Tel: 714-904-6414
Email: happyhills@gmail.com

January 7, 2026

Staci Brady
Carroll County Auditor
119 South Lisbon Street, Suite 203
Carrollton OH 44615



RE: Parcel # 33-0001489.001
Parcel # 33-0001480.015

Dear Staci Brady:

Attached please find Form DTE 2 (Rev 12/22) "Complaint Against the Assesement of Real Property Other than Market Value", pertaining to the above referred parcels.

Please accept this petition to have the current mineral rights assigned to my ownership (and to the ownership of my two brothers listed above) reassessed as being without value and therefore not subject to taxes.

I look forward to your favorable response.

Yours Very Truly,

A handwritten signature in black ink, appearing to be "James T. Bennett".

RECEIVED

JAN 12 2026

AUDITOR'S OFFICE
CARROL COUNTY, OH

Land Data										
Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value	
MINA-MINERAL A*	9.9810	300.00		2,994					2,990	
Total	9.9810								2,990	

Parcel 33-0001489.001
 Property SCROLL RD
 Address
 District 33-UNION TWP-CARROLLTON EVSD
 Map Number 33017-10.000
 Routing 17
 Land Use 260-OTHER MINERALS
 Class Mineral
 Neighborhood 00033-UNION CARROLLTON SD-AV
 Living Area 0

Site Characteristics

Topography	Public Utilities	Street / Road	Neighborhood
ABOVE	ELECTRIC	ALLEY	BLIGHTED
BELOW	GAS	PAVED	DECLINING
FLAT	SEPTIC	PROPOSED	IMPROVING
LOW & ROLLING	SEWER	SIDEWALK	STATIC
STEEP	WATER WELL	UNPAVED	

Valuations

Assessment		2025	2026
Appraised	Land	2,990	2,990
	Improvement	0	0
	Total	2,990	2,990
Assessed	Land	1,050	1,050
	Improvement	0	0
	Total	1,050	1,050

Land	Improvement	Total

Owner BENNETT THOMAS JAMES & WILLIAM
 Legal 6 14 17 PT NW & PT SW1/4 9.981A MIN ONLY (EX 0/G)



Permits

Permit	Date	CD	Description	%	Amount

Notes

Dwelling								
Type	Area	Height	Brick	Finish	Heat	Cool	Value	
Units Designed								
Units Converted								
Total Rooms								
Bed Rooms								
Family Rooms								
Dining Rooms								
Plumbing								
Full Baths								
Half Baths								
Extra Fixtures								
Total Floor Value								
Living Units Value								
Plumbing								
RecRoom								
Fireplace								
Linear Brick								
Exterior Features								
Garage / Carport								
Base Value								
Grade								
Well / Septic								
Adjustment								
RCN Value								
Year								
Depreciation %								
Observed %								
Depreciation Value								
RCNLD Value								
BOR		0						
Trend								0.00
Final Value								

Improvements

ID	Type	Dims	Size	Features	Rate	Base Value	Unit Count	Grade	Adjust Reason	ADJST FACTR	Year BLT/REM/EFF	DEPR NML	DEPR OBS	BOR	Trend	Final Value
Total																



Sales

Date	Name of Previous Owner	Sales Amount	Deed Type	Valid Parcels	LO	Conveyance

ID	Description	Size

Notes

ID	Description	Size
Notes		

Parcel

Parcel Number

33-0001489.001 (website)

Legal

6 14 17 PT NW & PT SW1/4 9.981A MIN ONLY (EX O/G)

Owner

BENNETT THOMAS JAMES & WILLIAM

Location

SCROLL RD

Acres

9.9810



Date ▲	Public	Style	Attached To	Notes
10/24/2025	N	Auditor	Parcel	EMAILED RESPONSE TO OCT 6 LETTER SEE ATTACHED -SB
10/23/2025	N	Auditor	Parcel	CORRECTED DESCRIPTION - SHOULD HAVE BEEN CHANGED TO ALL MIN (EX O/G) -SB
02/10/2025	N	Auditor	Parcel	MAILED LETTER EXPLAINING WHY THERE IS STILL A MINERAL PARCEL (SEE ATTACHED) -SB
02/08/2025	N	Auditor	Parcel	RECEIVED LETTER DATED 01/24/25 STATING THAT MINERAL RIGHTS WERE SOLD 04/12/24 TO HORIZON RESOURCES LLC. AFTER DOING SOME RESEARCH, IT HAS BEEN DETERMINED THAT ALL MINERALS WERE RESERVED WHEN THE SURFACE PARCELS TRANSFERRED (159/4318 & 160/166). IN 2024, OIL & GAS ONLY WERE TRANSFERRED (166/1450, 166/1436 & 166/1444) LEAVING THE MINERALS ONLY HERE. (SEE ATTACHMENTS) -SB
05/02/2024	N	General	Resurvey on 05/02/2024	N/S TO SPLIT O/G ONLY FROM 33-0001489.001 & 33-0001480.015 TO 33-0000873.001 (256.702A O/G ONLY) TO NOW BE (269.583A) - AN

Date ▲	Public	Style	Attached To	Notes
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05/17/2023	N	General	Resurvey on 05/17/2023	N/S TO SPLIT MINERALS FROM 33-0001489.000 TO 33- 0001489.001 - AN
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Parcel

Parcel Number

33-0001480.015 (website)

Legal

6 14 17 PT SW 2.90A MIN ONLY (EX O/G)

Owner

BENNETT THOMAS JAMES & WILLIAM

Location

SCROLL RD

Acres

2.9000

Date ▲	Public	Style	Attached To	Notes
10/24/2025	N	Auditor	Parcel	EMAILED RESPONSE TO OCT 6 LETTER SEE ATTACHED -SB
10/23/2025	N	Auditor	Parcel	CORRECTED DESCRIPTION - SHOULD HAVE BEEN CHANGED TO MIN ONLY (EX O/G) -SB
05/02/2024	N	General	Resurvey on 05/02/2024	N/S TO SPLIT O/G ONLY FROM 33-0001489.001 & 33-0001480.015 TO 33-0000873.001 (256.702A O/G ONLY) TO NOW BE (269.583A) - AN
05/24/2023	N	General	Resurvey on 05/24/2023	N/S TO SPLIT ALL MIN FROM 33-0001480.002 TO 33-0001480.015 - AN