

Tax year 2024 BOR no. 25-CO-8  
 County Carroll Date received 1/30/2025

### 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 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	<u>Kocher Ruth E Revocable Trust</u>	<u>2411 Shepler Church SW, Canton, OH 44706</u>
2) Complainant if not owner		
3) Complainant's agent	<u>Jeannette Cottrill</u>	
4) Telephone number of contact person	<u>330-455-5155</u>	
5) Email address of complainant	<u>jcottrill.roman@gmail.com</u>	
6) Complainant's relationship to property, if not owner		

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
<u>03-0000054.000</u>	<u>6.357</u>	<b>RECEIVED</b>  JAN 30 2025
<u>03-0002876.000</u>	<u>25.4510</u>	

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 5713.35.

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.

AUDITOR'S OFFICE  
CARROL COUNTY, OH

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
<u>03-0000054.000</u>	<u>4.37</u>	<u>50.784822</u>	<u>46.415</u>
<u>03-0002876.000</u>	<u>7.66</u>	<u>50.784822</u>	<u>43.125</u>

10) The requested change is justified for the following reasons: CAUV renewal application was sent in & received on Feb. 26, 2024. (I have attached copy)

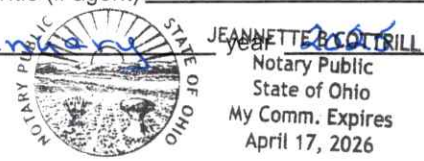
11) If the complainant is legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

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 1/27/25 Complainant or agent S. H. Kocher Title (if agent) \_\_\_\_\_  
 Signature

Sworn to and signed in my presence this 27 day of January year 2025  
 Notary Jeannette B Cottrill Signature



# Instructions for Completing DTE 2

DTE 2  
Rev. 12/22

**FILING DEADLINE:** A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

**WHO MAY FILE:** Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**TENDER PAY:** If the owner of a property files a complaint that seeks a reduction in the taxable value of that property, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for the property in the complaint. NOTE: if the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the original amount.

**MULTIPLE PARCELS:** Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints must be used. However, for ease of administration, parcels that are (1) in the same taxing district, (2) have identical ownership, and in the case of complaints challenging the eligibility of property for CAUV, (3) are farmed as a single economic unit should be included in one complaint. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

**GENERAL INSTRUCTIONS:** The Board of Revision will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the complaint to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board with additional information be filed with the complaint and may request additional information at the hearing.

R.C. 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the Board cannot later be presented on any appeal, unless good cause is shown for failure to present such evidence to the Board.

**NOTICE REGARDING LINE 5:** If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

**INSTRUCTIONS FOR LINE 8.** Following is a brief description of the types of complaints that can be filed by using this form. Complaints against the market value of property should be filed on the DTE Form 1.

**The classification of property under RC 5713.041.** Check this box if the complaint is contesting the classification of the property based on its primary use or, in the case of vacant land, its highest and best use, or the failure to tax mineral rights separately from land that is used for agricultural purposes.

**The classification of property under RC 319.302.** Check this box if the complaint is contesting whether the property is eligible for the non-business tax credit for qualifying levies.

**The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.** Check this box if the complaint is contesting the denial of an initial CAUV application or the removal of property from the CAUV program and the subsequent billing of recoupment.

**The valuation of property on the agricultural land tax list.** Check this box if the complaint is contesting the auditor's application of the CAUV Table to the property, e.g. listing land as cropland which the complainant believes should be listed as conservation or woodland property, or if the complaint is contesting the accuracy of the value in the CAUV Table as it relates to the property. Note that the complainant will be required to prove that the alternative value is more accurate using valid sales data. See OAC 5703-25-34(L).

**Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).** Check this box if the complaint is seeking this finding to allow CAUV property to remain idle for a second year.

**Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.** Check this box if the complaint is seeking this finding to have the property reinstated in the CAUV program following the failure to file or timely file a renewal application.

**Denial of the partial exemption of a qualifying child care center under RC 323.16.** Check this box if the complaint is seeking reversal of the county auditor's denial of an Application for the Partial Exemption of a Qualifying Child Care Center, DTE 105J.

**Instructions for Line 9.** In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

10/11/2022 10:00 AM  
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LYNN FAIRCLOUGH, AUDITOR  
 CARROLL COUNTY  
 119 SOUTH LISBON ST, SUITE 203  
 CARROLLTON, OH 44615  
 CARROLLAUDITOR@GMAIL.COM  
 PHONE: (330) 627-2096

RECEIVED  
 FEB 26 2024

**Current Agriculture Use Valuation Renewal Application** AUDITOR'S OFFICE  
 File with the county auditor prior to the first Monday in March. (03/04/2024) CARROLL COUNTY OH

To continue to receive current agricultural use valuation, the owner must file this renewal application with the county auditor prior to the first Monday in March each year. Failure to do so may result in a tax increase and a penalty. A new owner must file an initial application form (DTE109) even if the previous owner was on the program.

KOCHER RUTH E REVOCABLE TRUST  
 PO BOX 742  
 MALVERN OH 44644-0742



Application No: 16843

Tax Year: 2024

3. Parcel Number	Total Acres	CAUV Acres	Market Value*	2023	2023
				CAUV Value*	
03-0000054.000	6.3570	6.2690	15,360	4,370	
03-0002876.000	25.4510	24.7160	60,560	7,660	

4. If the total acres used for qualifying commercial agricultural purpose is less than ten (10) acres, show the gross income produced from agricultural products last year from these acres \$\_\_\_\_\_ and projected gross income for the current year \$\_\_\_\_\_. In the table below, provide the number of bushels or tons per acre by crop, the price per bushel or ton and the gross income for last year. Specify other units of measure as needed. Any income received for rent of land is not included.

Farmed Acres	Use of Land (crop)	Units/Acre	Price/Unit	Gross Income

5. Will the general farming operations on any of these parcels change this year? \_\_\_\_\_ (yes/no)  
 If yes, please attach an explanation regarding the use of these parcels for this year.

6. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops - corn/soybeans/wheat/oats	25.451
Hay - baled at least twice a year	
Permanent pasture - used for commercial animal husbandry	
Noncommercial woodland - contiguous to 10 (ten) acres of farmed land	5.357
Commercial timber	
Other crops - nursery stock/vegetables/flowers	
Homesite(s) - minimum 1 (one) acre per house	1.0
Roads/waste/pond	
Conservation program - CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of the total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
<b>Total acres - must match acres above</b>	<b>31.8080</b>

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.

*[Signature]*  
 Signature of owner

Date

(330) 704-0085 *330-704-0095*

Phone number and e-mail