



# RALPH T. MEACHAM CPA MAHONING COUNTY AUDITOR

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## FOR IMMEDIATE RELEASE

March 29, 2023

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330-740-2010

### **Auditor Notifying Taxpayers of Storm Damage Relief** *Damaged or Destroyed Property Values May be Adjusted*

**Mahoning County** – Auditor Ralph Meacham is informing taxpayers that they can apply to have their property value reduced if it was damaged or destroyed by the recent wind storms.

To receive a reduction in your value as a result of the damage, you must fill out an ***Application for Valuation Deduction for Destroyed or Damaged Real Property (DTE 26)***.

An application for a deduction from the current year's value must be filed by December 31, 2023 for property this 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 January 31, 2024. 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.

Anyone who has sustained structural damage may file an application. Structural damage would be caved in roofs, exterior framing damage caused by down trees or completely destroyed structures. Any damage to personal property does not apply. Personal property includes televisions, stereo equipment, appliances, furniture, carpeting, etc.

Auditor Meacham reminds taxpayers that their current tax bill in **2023** will not reflect any damage done to their property this year. The **current** bill is based on the value of your property as it existed on **January 1, 2022**. Any reduction in value will be reflected for tax year 2023 which is reflected on calendar year **2024's** first half tax bill.

Additionally, if repairs are made to the property in the same calendar year, there may not be a reduction in value.

The form is available **here** on the Mahoning County Auditor's page of the Mahoning County Communicator website or by calling the Auditor's office at 330-740-2010 to request a form by mail. The State requires that this form be notarized, so please have the form notarized before bringing it or mailing it to the Auditor's office.

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