



LATE-PAYMENT PENALTY REMISSION PROCESS

If you believe your tax penalty should be remitted, you must file a Form 23A — Application for the Remission of Real Property and Manufactured Home Late-Payment Penalties with the Franklin County Treasurer's office.

23A PROCESS

Franklin County Treasurer receives 23A application and makes recommendation



Application and recommendation forwarded to Franklin County Auditor for review



Franklin County Auditor or Board of Revision grants or denies the remission within 30 days of receipt



Decision letter is mailed



Penalty is remitted or refunded within 30 days of receipt

franklincountyauditor.com

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☎ (614) 525-HOME



LATE-PAYMENT PENALTY REMISSION PROCESS

23A PROCESS

- ➔ The 23A process is used to make a determination as to the validity of a 23A¹ penalty remission application received from a taxpayer or their representative.
- ➔ The Franklin County Treasurer receives the 23A penalty application, makes a recommendation, attaches supporting documentation, and forwards it to the county auditor.
- ➔ The Franklin County Auditor receives the 23A penalty application from the county treasurer and makes a determination.
 - The county auditor grants the remission and forwards it to Tax Accounting to process, or denies and forwards it to the Board of Revision for further deliberation.
 - The Board of Revision determines the merit of the 23A application and, if granted, forwards it to Tax Accounting to process.
 - Determination letters are mailed.
- ➔ The Tax Accounting section works on the 23A certificate.
 - If the penalty is paid², Tax Accounting:
 - Researches ownership to ensure a transfer has not occurred.
 - Researches relevant payments to ensure the accuracy of credits or refunds.
 - If taxes are due and payable and the payments were from the owner or a designate, then pays the penalty amount towards any current taxes or assessments.
 - If taxes are not due or the payments were not from the owner or a designate, then issues a check through the County Auditor's Fiscal Services Department.
 - If the penalty is unpaid, Tax Accounting:
 - Remits the penalty amount granted through the 23A and all subsequent penalties related to the failure to pay the successfully disputed penalty.

[1] ORC 5711.33 division (D) [2] ORC 5715.22

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