



Kristen M.  
**Scalise** CPA, CFE  
Summit County Fiscal Officer  
<http://FiscalOffice.summitoh.net>



## HOMESTEAD EXEMPTION

**If you are a homeowner who meets one of the requirements below, you may be eligible for a valuable tax reduction:**

### 1.) Age 65 years or older

- Must be age 65 by December 31 in year of application
- Ohio adjusted gross income of owner and owner's spouse must not exceed \$31,500/year if applying in 2016, or \$31,800/year if applying in 2017 (must provide a copy of State of Ohio taxes [1040/1040A] or a Form DTE 105H issued by the Ohio Department of Taxation)
- Must own home as primary place of residence as of January 1 in year of application
- Both applicant and spouse must provide proof of age and current residency by submitting a photocopy of photo ID, such as driver's license or State of Ohio ID card

### 2.) Permanently and totally disabled, any age

- Must provide documentation of disability (documentation must include date declared disabled)
- Ohio adjusted gross income of owner and owner's spouse must not exceed \$31,500/year if applying in 2016, or \$31,800/year if applying in 2017 (must provide a copy of State of Ohio taxes [1040/1040A] or a Form DTE 105H issued by the Ohio Department of Taxation)
- Must own home as primary place of residence as of January 1 in year of application
- Both applicant and spouse must provide proof of age and current residency by submitting a photocopy of photo ID, such as driver's license or State of Ohio ID card

### 3.) Military Veteran with service-connected disability, any age

- Must have received a total (100%) rating for service-connected disabilities OR have received a total (100%) rating for compensation for military service-connected disabilities based on a determination of individual unemployability
- Must provide documentation of disability by submitting a copy of the VA award letter assigning disability rating at 100% OR documentation granting total compensation at the 100% level and a copy of the finding that the veterans' application of "individual unemployability" has been granted
- Must own home as primary place of residence as of January 1 in year of application
- Both applicant and spouse must provide proof of age and current residency by submitting a photocopy of photo ID, such as driver's license or State of Ohio ID card
- Must provide a copy of military discharge form DD214, displaying honorable discharge

**Eligible homeowners receive an exemption on the first \$25,000 of appraised value from taxation for a single family home. Eligible military veterans receive an exemption on the first \$50,000 of appraised value from taxation for a single family home.**

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Questions? 330-643-2661 • 330-643-2643 • 1-888-388-5613 • <http://FiscalOffice.summitoh.net>

Auditor's no. \_\_\_\_\_

# Kristen M. Scalise CPA, CFE

Fiscal Officer, County of Summit

## Application for Owner-Occupancy Tax Reduction

**File with the county auditor no later than Dec. 31.**

Please read the back of this form before you complete it. See the instructions for a **Late Application** on the back of this form.

County \_\_\_\_\_

Parcel number \_\_\_\_\_

Application for this year 20\_\_\_\_  Late application for prior year

Tax district \_\_\_\_\_

Name of owner(s) of home \_\_\_\_\_

Address of home \_\_\_\_\_

Date home acquired \_\_\_\_\_

Type of home:  Single family dwelling  Unit within a multi-unit dwelling  Condominium

Is the land surrounding the home more than one acre?  Yes  No

Do you occupy **all** of the home as your principal place of residence?  Yes  No

If answer is no, give details \_\_\_\_\_

If the applicant or the applicant's spouse owns a second or vacation home, please provide the address and county below.

Address	City	State	ZIP code	County
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I declare under penalty of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature of applicant \_\_\_\_\_

Applicant's address \_\_\_\_\_

Phone number \_\_\_\_\_ Date \_\_\_\_\_

For County Auditor's Use Only				<input type="checkbox"/> Granted	<input type="checkbox"/> Denied
Tax Year	Parcel number	Total Acres	Land \$	Building(s) \$	Total
Taxable value eligible for deductions \$ _____					
			Land	Building	Total
Name on tax duplicate _____				Date filed _____	

**Please read this before you complete the front of this application.**

**General Instructions and Information**

**Owner-Occupancy Credit:** The owner-occupancy credit is a 2 1/2% reduction in the taxes charged by qualified levies. The reduction is applied against real property taxes and manufactured home taxes on any manufactured or mobile home on which a manufactured home tax is assessed. A "homestead" is a dwelling or a manufactured or mobile home taxed as real property that is owned and occupied as a home. See R.C. 323.151(A)(1).

**Qualifications:** To receive the owner-occupancy homestead tax reduction, you must own and occupy your home as your principal place of residence (domicile) on Jan. 1 of the year you file for the reduction. A homeowner and spouse are entitled to this homestead tax reduction on only one home in Ohio, unless they can establish that they are domiciled separately. A person only has one principal place of residence. Your principal place of residence determines, among other things, where you are registered to vote and where you declare residency for income tax purposes.

**Current Application:** If you are applying for the owner-occupancy tax reduction for the first time this year, check the box for **Application for This Year**.

**Late Application:** If you also qualified for the owner-occupancy homestead tax reduction for last year, but did not file an application last year, you may file a **Late Application** by checking the late application box on the front of this form.

**Instructions:** The line after **Auditor's Number** is for the auditor only; do not write on it. The lines following **Parcel Number** and **Tax District** are for the parcel number of your home and for the taxing district in which it is located. If these lines are not already completed, both of these can be found on your tax bill. If you cannot locate them, contact your county auditor. In the line following **Name of Owner(s) of the Home**, list the names of all the owners. If all the names are not on your tax bill, list the names as they appear on the deed to your home.

When you have completed this form, please sign and mail to:

Kristen M. Scalise CPA, CFE  
Fiscal Office - Auditor Division  
175 S. Main Street Room 301  
Akron, Ohio 44308-1364

If you have any questions, please call 330-643-2661