



Kristen M.  
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<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 • 330-643-2636 • 1-888-388-5613 • <http://FiscalOffice.summitoh.net>

# Kristen M. Scalise CPA, CFE

Fiscal Officer, County of Summit

## Addendum to the Homestead Exemption Application for Senior Citizens, Disabled Persons and Surviving Spouses

For applicants who have previously received the homestead exemption under R.C. 323.152(A)(2)(b).

Individuals who received the homestead exemption for tax year 2013 (2014 for manufactured and mobile homes) on any residence may continue to receive the homestead exemption on another residence within the state without meeting the income test currently required for the exemption, if a different residence otherwise meets the qualification of a homestead.

In order to assure that an applicant has previously received the homestead exemption for the aged or disabled, certain information must be made available to the county auditor.

Applicant's name \_\_\_\_\_

Applicant's current home address \_\_\_\_\_

Taxing district and parcel or registration number of current home \_\_\_\_\_

County in which prior homestead was granted \_\_\_\_\_

Address for which prior homestead was granted \_\_\_\_\_

Taxing district and parcel or registration number of prior home \_\_\_\_\_

I declare under penalty of perjury that I was receiving the homestead exemption for tax year 2013 (2014 for manufactured and mobile homes) on the property described in this addendum, and have examined this document and, to the best of my knowledge and belief, it is true, correct and complete.

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mailing address

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

\_\_\_\_\_  
E-mail address