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 $31,000/year if applying in 2015, or $31,500/year if applying in 2016 (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 $31,000/year if applying in 2015, or $31,500/year if applying in 2016 (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 unemployment
- 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. Applications accepted the first Monday in January - first Monday in June.

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

Rev. 03/2016

Reset Form

DTE 105A
Rev. 7/14

Kristen M. Scalise CPA, CFE

Fiscal Officer, County of Summit

Homestead Exemption Application for Senior Citizens, Disabled Persons and Surviving Spouses

File with the county auditor after the first Monday in January and on or before the first Monday in June.

Please read the instructions on the back of this form before you complete it. Disabled applicants must complete form DTE 105E, Certificate of Disability for the Homestead Exemption, and attach it or a separate certification of disability status from an eligible state or federal agency to this application. See Late Application in the instructions on page 3 of this form.

☐ Current application

☐ Late application for prior year

☐ Application of person who received homestead reduction for 2013 or for 2014 for manufactured or mobile homes. Form DTE 105G must accompany this application.

☐ Application of person who received the homestead reduction for 2006 that is greater than the reduction calculated under the current law. Form DTE 105G must accompany this application.

Type of application:

☐ Senior citizen (must be at least age 65 by Dec. 31st of the year for which the exemption is sought)

☐ Disabled person (must be permanently and totally disabled on Jan. 1 of the year for which exemption is sought)

☐ Surviving spouse (must have been at least 59 years old on the date of the spouse's death and must meet all other homestead exemption requirements)

Type of home:

☐ Single family dwelling ☐ Unit in a multi-unit dwelling ☐ Condominium ☐ Unit in a housing cooperative

☐ Manufactured or mobile home ☐ Land under a manufactured or mobile home

Applicant's name_____ Applicant's date of birth_____ SSN _____

Name of spouse_____ Spouse's date of birth_____ SSN _____

Home address_____

County in which home is located_____

Taxing district and parcel or registration number_____
from tax bill or available from county auditor

FOR COUNTY AUDITOR'S USE ONLY:

Taxing district and parcel or registration number_____ Auditor's application number_____

First year for homestead exemption_____

Date filed_____

Name on tax duplicate_____

Taxable value of homestead: Taxable land_____ Taxable bldg._____ Taxable total_____

Method of Verification (must complete one):

Tax commissioner portal: Year_____ Total OAGI_____ No information returned_____

Ohio tax return (line 3): Year_____ Total OAGI_____

Federal tax return (line 4, 1040EZ): Year_____ Total FAGI_____

(line 21, 1040A): Year_____ Total FAGI_____

(line 37, 1040): Year_____ Total FAGI_____

Worksheet (attached): Estimated OAGI_____

☐ Granted ☐ Denied

County auditor (or representative)_____ Date_____

In order to be eligible for the homestead exemption, the form of ownership must be identified. Property that is owned by a corporation, partnership, limited liability company or other legal entity does not qualify for the exemption. Check the box that applies to this property.

The applicant is:

☐ an individual named on the deed

☐ a purchaser under a land installment contract

☐ a life tenant under a life estate

☐ a mortgagor (borrower) for an outstanding mortgage

☐ trustee of a trust with the right to live in the property

☐ the settlor, under a revocable or irrevocable inter vivos trust, holding title to a homestead occupied by the settlor as a right under the trust

☐ a stockholder in a qualified housing cooperative. See form DTE 105A – Supplement for additional information.

☐ other _____

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

Have you or do you intend to file an Ohio income tax return for last year? ☐ Yes ☐ No

Total income for the year preceding year of application, if known (see instructions): _____

I declare under penalty of perjury that (1) I occupied this property as my principal place of residence on Jan. 1 of the year(s) for which I am requesting the homestead exemption, (2) I currently occupy this property as my principal place of residence, (3) I did not acquire this homestead from a relative or in-law, other than my spouse, for the purpose of qualifying for the homestead exemption, (4) my total income for myself and my spouse for the preceding year is as indicated above and (5) I have examined this application, and to the best of my knowledge and belief, this application is true, correct and complete.

I (we) acknowledge that by signing this application, I (we) delegate to both the Ohio tax commissioner and to the auditor of the county in which the property for which I am seeking exemption is located, and to their designated agents, the authority to release my tax and/or financial records and to examine and consult regarding such records for the purpose of determining my eligibility for the homestead exemption or a possible violation of the homestead laws. Such records shall not contain any federal tax information as defined in I.R.C. 6103 and received from the Internal Revenue Service. I expressly waive the confidentiality provisions of the Ohio Revised Code, including O.R.C. 5703.21 and 5747.18, which may otherwise prohibit disclosure, and agree to hold the Ohio tax commissioner and county auditor harmless with respect to the limited disclosures herein. Except as authorized by law, the parties to which this authority is delegated shall maintain the confidentiality of the information received and the information shall not otherwise be re-disclosed.

Signature of applicant	Signature of spouse
Mailing address	Date
Phone number	E-mail address

Please read before you complete the application.

What is the Homestead Exemption? The homestead exemption provides a reduction in property taxes to qualified senior or disabled citizens, or a surviving spouse, on the dwelling that is that individual's principal place of residence and up to one acre of land of which an eligible individual is an owner. The reduction is equal to the taxes that would otherwise be charged on up to $25,000 of the market value of an eligible taxpayer's homestead.

What Your Signature Means: By signing the front of this form, you affirm under penalty of perjury that your statements on the form are true, accurate and complete to the best of your knowledge and belief and that you are authorizing the tax commissioner and the county auditor to review financial and tax information filed with the state. A conviction of willfully falsifying information on this application will result in the loss of the homestead exemption for a period of three years.

Qualifications for the Homestead Exemption for Real Property and Manufactured or Mobile Homes: To receive the homestead exemption you must be (1) at least 65 years of age during the year you first file, or be determined to have been permanently and totally disabled (see definition at right), or be a surviving spouse (see definition at right), and (2) own and have occupied your home as your principal place of residence on Jan. 1 of the year in which you file the application. For manufactured or mobile home owners, the dates apply to the year following the year in which you file the application. 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. You may be required to present evidence of age. If the property is being purchased under a land contract, is owned by a life estate or by a trust, or the applicant is the mortgagor of the property, you may be required to provide copies of any contracts, trust agreements, mortgages or other documents that identify the applicant's eligible ownership interest in the home.

If you are applying for homestead and did not qualify for the exemption for 2013 (2014 for manufactured homes), your total income cannot exceed the amount set by law. "Total income" is defined as the adjusted gross income for Ohio income tax purposes (line 3 of Ohio income tax return) of the owner and the owner's spouse for the year preceding the year for which you are applying. If you do not file an Ohio income tax return, you will be asked to produce a federal income tax return for you and your spouse. If you do not file a federal income tax return, you will be asked to produced evidence of income and deductions allowable under Ohio law so that the auditor may estimate Ohio adjusted gross income.

Current Application: If you qualify for the homestead exemption for the first time this year (for real property) or for the first time next year (for manufactured or mobile homes), check the box for *Current Application* on the front of this form.

Late Application: If you also qualified for the homestead exemption for last year (for real property) or for this year (for manufactured or mobile homes) on the same property for which you are filing a current application, but you did not file a current application for that year, you may file a late application for the missed year by checking the late application box on the front of this form. You may only file a late application for the same property for which you are filing a current application.

Definition of a Surviving Spouse: An eligible surviving spouse must (1) be the surviving spouse of a person who was receiving the homestead exemption by reason of age or disability for the year in which the death occurred, and (2) must have been at least 59 years old on the date of the decedent's death.

Permanent Disability: Permanent and totally disabled means a person who has, on the first day of January of the year for which the homestead exemption is requested, some impairment of body or mind that makes him/her unfit to work at any substantially remunerative employment which he/she is reasonably able to perform and which will, with reasonable probability, continue for an indefinite period of at least 12 months without any present indication of recovery, or who has been certified as totally and permanently disabled by an eligible state or federal agency.

Please return application and attachments to:

Kristen M. Scalise CPA, CFE
Fiscal Office, County of Summit
175 S. Main St. Room 301
Akron, Ohio 44308

Phone: 330-643-2661
Toll Free: 1-888-388-5613

Reset Form

DTE 105G
Rev. 11/13

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