



Kristen M.  
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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 • 330-643-8146 • 1-888-388-5613 • <http://FiscalOffice.summitoh.net>

# Kristen M. Scalise CPA, CFE

Fiscal Officer, County of Summit

## Homestead Exemption and Owner-Occupancy Reduction Certificate of Approval

County _____
Parcel or registration no. _____
Tax district _____
Application no. _____

To \_\_\_\_\_  
Name of applicant

I have fully investigated the facts and statements contained in your application for a homestead exemption under (check one box):

- Ohio Revised Code section (R.C.) 323.152 for the homestead exemption for qualifying senior citizens (age 65 and older), disabled persons or surviving spouses, for real property;
- R.C. 323.131(F) for the homestead exemption for qualifying 100% service-connected disabled veterans.
- R.C. 4503.065 for the homestead exemption for qualifying senior citizens (age 65 and older), disabled persons or surviving spouses, for manufactured or mobile homes;
- R.C. 323.159 for the homestead exemption for qualifying senior citizens (age 65 and older), disabled persons or surviving spouses occupying a unit in a housing cooperative.
- R.C. 323.152(B) for the owner-occupancy tax reduction for owner-occupied homes.

Based on that investigation, I find that the exemption requested is approved.

I hereby certify that I mailed a copy of this approval to the applicant on \_\_\_\_\_  
Date

\_\_\_\_\_  
County auditor

### Instructions to the county auditor:

1. The auditor shall send this form to the applicant by the first Monday in October, when the applicant's **original** application is first approved. For applications received or approved after that date, the auditor shall send the form upon approval of the application. Do not send this form for tax years following the tax year for which the exemption is first approved. The homestead exemption and the owner-occupancy reduction are presumed to continue indefinitely, until withdrawn by the applicant or denied by the auditor.
2. If the box for a housing cooperative is checked, the auditor shall also send this form, by the first Monday in October, to the nonprofit corporation that owns and operates the housing cooperative.