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## HOMESTEAD EXEMPTION

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

### **Standard Requirements for all four exemptions below:**

- Must own home and claim as primary place of residency as of January 1, of the year of application
- Both applicant and spouse must provide proof of age and current residency by submitting a photocopy of a valid Ohio driver's license or State of Ohio ID card. (Applicant only for Exemption #4)

#### **1.) Age 65 years or older**

- Must be age 65 by December 31 in year of application
- MOAGI (Modified Ohio Adjusted Gross Income) of applicant and spouse must not exceed \$33,600 if applying in 2020, or \$34,200 if applying in 2021. A copy of your State of Ohio tax return [1040/1040A] or a Form DTE 105H issued by the Ohio Department of Taxation must be provided for income verification. Applicant may back file if approved for current year

#### **2.) Permanently and totally disabled, no age requirement**

- Must provide documentation of disability (documentation must include date declared disabled)
- MOAGI (Modified Ohio Adjusted Gross Income) of applicant and spouse must not exceed \$33,600 if applying in 2020, or \$34,200 if applying in 2021 (excluding disability income). A copy of your State of Ohio tax return [1040/1040A] or a Form DTE 105H issued by the Ohio Department of Taxation must be provided for income verification. Applicant may back file if approved for current year

#### **3.) Military Veteran, 100% disability, no age or income requirement**

- 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 provide a copy of military discharge form DD214, displaying honorable discharge

#### **4.) Surviving spouse of a first responder, no age or income requirement**

- Must provide verification that the public service officer was killed in the line of duty by providing a letter confirming this from either a state pension fund or the department or agency that the public service officer served when the officer was killed in the line of duty
- Public service officer is a paramedic, emergency medical technician (including EMT-basic, EMT-I, and "first responder" classes), a paid or volunteer firefighter, or a police officer, sheriff, deputy sheriff, or other class of peace officer as defined for the purposes of the law governing the authority to arrest or issue citations

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

Questions? 330-643-2661 • 330-643-2675 • 1-888-388-5613 • <http://FiscalOffice.summitoh.net>

# 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):

- The homestead exemption for qualifying senior citizens (age 65 and older), disabled persons or surviving spouses, for real property;
- The homestead exemption for qualifying 100% service-connected disabled veterans.
- The homestead exemption for qualifying senior citizens (age 65 and older), disabled persons or surviving spouses, for manufactured or mobile homes;
- The homestead exemption for qualifying senior citizens (age 65 and older), disabled persons or surviving spouses occupying a unit in a housing cooperative.
- The owner-occupancy tax reduction for owner-occupied homes.
- The surviving spouse of a public service officer killed in the line of duty.
- The enhanced homestead exemption for property owned and occupied by a disabled veteran.

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 county auditor shall send this form to the applicant within thirty days of approval of the original application. For manufactured or mobile homes, the auditor shall send this form to the applicant by the first Monday in October. If the application is received after that date, the auditor shall send this 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. For applications received or approved after that date, the auditor shall send the form upon approval of the application. 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.