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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>

Continuing Application for Homestead Exemption

DTE 105B
Rev. 01/21

File with the county auditor no later than December 31 for real property and for manufactured or mobile homes only if changes in your eligibility status have occurred.

To be completed by the county auditor prior to mailing:

County _____ Tax year _____ Real property Manufactured or mobile home

Taxing district and parcel or registration number _____

Owner(s) as shown on the tax list _____

Homestead address _____

Instructions to Homestead Recipient

You must report any changes each year that would affect your homestead exemption on this form. If any have occurred, complete this form and return it to the county auditor by December 31st for real property and manufactured or mobile homes. **If no changes have occurred, you do not have to return this form.**

Check any of the following changes in your eligibility status that apply:

The property described above is no longer the owner's principal place of residence.

There has been a change in the ownership of the property.

New owner(s) _____

The owner's disability status has changed.

The owner qualifies as a veteran with a service-connected disability with a total disability rating for compensation following a determination of individual unemployability and either the rating or the determination has changed.

The owner qualifies as a veteran with a service-connected disability, and the veteran's service-connected disability or combination of service-connected disabilities rating has changed.

The owner has died.

Name of decedent _____ Date of death _____

Name of surviving spouse _____ Spouse's age on date of death _____

The surviving spouse of a public service officer killed in the line of duty has remarried.

Date of Remarriage _____

The property is in a revocable inter vivos trust and there has been a change thereto or a revocation thereof.

The owner qualified under Ohio Revised Code section 323.152(A)(1)(b)(iii). (Income Verification) and total income has changed.

Total income _____

Owner's Social Security # _____ Spouse's Social Security # _____

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 owner

Date

Mailing address

Applicant's daytime phone number

Applicant's e-mail address