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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:

### **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>

**Auditor's Use Only**

County \_\_\_\_\_

BOR case no. \_\_\_\_\_

**Homestead Exemption and Owner-Occupancy Reduction Complaint**

**Complaint with respect to the denial of a homestead exemption  
or owner-occupancy reduction application by the county auditor.**

**If this complaint contests the denial of the homestead exemption for real property or the owner-occupancy reduction for real property, it must be filed with the county auditor as secretary to the Board of Revision not later than sixty days after notification of the decision (R.C. 323.154). If this complaint contests the denial of the homestead exemption for a manufactured or mobile home, it must be filed with the county auditor as secretary to the Board of Revision not later than January 31 of the year following the year in which the certificate of denial is issued (R.C. 4503.067).**

I hereby appeal to the Board of Revision from the attached finding of the county auditor with respect to my homestead exemption or owner-occupancy reduction application number \_\_\_\_\_ I received the finding on

\_\_\_\_\_  
Date

and believe that the denial is incorrect for the following reason(s). The complainant may attach a separate sheet for this purpose.

I request that the Board of Revision notify me of the time and place of the hearing on this complaint and that the decision made by of the Board of Revision be mailed to me as provided in R.C. 5715.20.

\_\_\_\_\_  
Name of complainant (please print)

\_\_\_\_\_  
Signature of complainant

\_\_\_\_\_  
Complainant's address

\_\_\_\_\_  
Phone

\_\_\_\_\_  
Date

**Date Received**

Empty box for Date Received