



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 the exemptions below:

- Must own and live in home as primary residence January 1, of the year of application.
- Applicant and spouse (if applicable) must provide a current valid Ohio driver's license or State of Ohio ID card.

1.) Age 65 years or older.

- Must be age 65 by December 31 in year of application.
- 2023 MOAGI (Modified Ohio Adjusted Gross Income) of applicant and spouse must not exceed \$38,600 if applying in 2024.
- Applicant may back file for tax year 2023 if approved for current year. The deadline to back file is December 31st of the current year.
- 2022 MOAGI (Modified Ohio Adjusted Gross Income) must not exceed \$36,100 if eligible to backfile.

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

- Must provide documentation of disability stating the date disability began. (must be deemed disabled on or before January 1st of the year of application).
- 2023 MOAGI (Modified Ohio Adjusted Gross Income) of applicant and spouse must not exceed \$38,600 if applying for 2024. (excluding any disability income)
- Applicant may backfile for tax year 2023 if approved for current year. The deadline to backfile is December 31st of the current year.
- 2022 MOAGI (Modified Ohio Adjusted Gross Income) must not exceed \$36,100 if eligible to backfile. (excluding any disability income)

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

- Must provide documentation of disability by submitting a copy of the VA award letter assigning disability rating at 100% with onset date. (must be on or before January 1st year of application)
- OR VA award letter granting total disability rating for compensation based on individual unemployability with onset date. (must be on or before January 1st year of application)
- 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 confirmation letter from State pension fund or department or agency for which the that the public service 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 **\$26,200** 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 **\$52,300** of appraised value from taxation for a single family home.

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