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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 \$34,600 if applying in 2022, or \$36,100 if applying in 2023. 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 \$34,600 if applying in 2022, or \$36,100 if applying in 2023 (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>

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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