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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>

Please read before you complete the application.

What is the Homestead Exemption for Disabled Veterans?

The homestead exemption provides a reduction in property taxes to qualified disabled veterans, or a surviving spouse, on the dwelling that is that individual's principal place of residence and up to one acre of land of which an eligible individual is an owner. The reduction is equal to the taxes that would otherwise be charged on up to \$50,000 of the market value of an eligible taxpayer's homestead.

What Your Signature Means: By signing the front of this form, you affirm under penalty of perjury that your statements on the form are true, accurate and complete to the best of your knowledge and belief and that the documentation you have presented is genuine and was received from the Department of Veterans Affairs, its predecessor or successor.

Qualifications for the Homestead Exemption for Real Property and Manufactured or Mobile Homes: To receive the homestead exemption you must be a Qualified Disabled Veteran or a surviving spouse (see definitions at right), have been discharged or released under honorable conditions, and own and have occupied your home as your principal place of residence on January 1 of the year in which you file the application. A person only has one principal place of residence; your principal place of residence determines, among other things, where you are registered to vote and where you declare residency for income tax purposes. If the property is being purchased under a land contract, is owned by a life estate or by a trust, or the applicant is the mortgagor of the property, you may be required to provide copies of any contracts, trust agreements, mortgages or other documents that identify the applicant's eligible ownership interest in the home.

Definition of a Surviving Spouse: An eligible surviving spouse must (1) be the surviving spouse of a person who was receiving

the homestead exemption for the year in which the death occurred, (2) must have occupied the homestead at the time of the veteran's death and (3) must acquire ownership of the homestead or, in the case of a homestead that is a unit in a housing cooperative, continue to occupy the homestead. The surviving spouse remains eligible for the exemption until the year following the year in which the surviving spouse remarries.

Current Application: If you qualify for the homestead exemption for the first time this year (for real property) or for the first time next year (for manufactured or mobile homes), check the box for *Current Application* on the front of this form.

Late Application: If you also qualified for the homestead exemption for last year (for real property) or for this year (for manufactured or mobile homes) on the same property for which you are filing a current application, but you did not file a current application for that year, you may file a late application for the missed year by checking the late application box on the front of this form. You may only file a late application for the same property for which you are filing a current application.

Qualified Disabled Veteran: In order to qualify for the exemption you must be a veteran of the armed forces of the United States, including reserve components thereof, or of the National Guard, who has been discharged or released from active duty under honorable conditions, and who has received a total disability rating (100%) or a total disability rating for compensation (100%) based on individual unemployability, for a service-connected disability or combination of service-connected disabilities.

FOR COUNTY AUDITOR'S USE ONLY:

Taxing district and parcel or registration number _____ Auditor's application number _____

First year for homestead exemption _____

Date filed _____

Name on tax duplicate _____

Taxable value of homestead: Taxable land _____ Taxable bldg. _____ Taxable total _____

VA documentation verified Yes No Request Granted Denied

County auditor (or representative) _____ Date _____