



## 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 31<sup>st</sup> 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 1<sup>st</sup> 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 31<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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.

# Homestead Exemption Application for Surviving Spouses of Public Service Officers Killed in the Line of Duty

DTE 105K  
Prescribed 01/21

**Real property and manufactured or mobile homes: File with the county auditor on or before December 31.**

**Please read the instructions on the back of this form before you complete it.** The applicant must be the surviving spouse of a public service officer killed in the line of duty. The exemption first applies to the year in which the public service officer is killed in the line of duty. A homestead or manufactured or mobile home qualifies for this reduction in taxes under this exemption for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries. See instructions for filing a late application on page 2 of this form.

Current application  Late application for prior year

**Type of home:**

Single family dwelling  Unit in a multi-unit dwelling  Condominium  Unit in a housing cooperative  
 Manufactured or mobile home  Land under a manufactured or mobile home

Applicant's name \_\_\_\_\_

Name of spouse \_\_\_\_\_

Home address \_\_\_\_\_

County in which home is located \_\_\_\_\_

Taxing district and parcel or registration number \_\_\_\_\_

from tax bill or available from county auditor

The applicant's deceased spouse was a public service officer killed in the line of duty while serving as (check the box that applies):

- Peace officer (has the same meaning as in section 2935.01 of the Revised Code)
- Firefighter, whether paid or volunteer, of a lawfully constituted fire department
- First responder (has the same meaning as in division (A) of section 4765.01 of the Revised Code)
- EMT-basic (has the same meaning as in division (B) of section 4765.01 of the Revised Code)
- EMT-I (has the same meaning as in division (C) of section 4765.01 of the Revised Code)
- Paramedic (has the same meaning as in division (D) of section 4765.01 of the Revised Code)
- Equivalent position in another state (specify the position \_\_\_\_\_ and state \_\_\_\_\_).

To be eligible for this exemption, the form of ownership must be identified. Property that is owned by a corporation, partnership, limited liability company or other legal entity does not qualify for the exemption. Check the box that applies to this property.

**The applicant is:**

- an individual named on the deed  a purchaser under a land installment contract
- a life tenant under a life estate  a mortgagor (borrower) for an outstanding mortgage
- trustee of a trust with the right to live in the property
- the settlor, under a revocable or irrevocable inter vivos trust, holding title to a homestead occupied by the settlor as a right under the trust
- a stockholder in a qualified housing cooperative. See form DTE 105A – Supplement for additional information.
- other \_\_\_\_\_

If the applicant or the applicant's spouse owns a second or vacation home, please provide the address and county below.

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ County \_\_\_\_\_

I declare under penalty of perjury that (1) I occupied this property as my principal place of residence on January 1 of the year(s) for which I am requesting the homestead exemption, (2) I currently occupy this property as my principal place of residence, (3) I did not acquire this homestead from a relative or in-law, other than my spouse, for the purpose of qualifying for the homestead exemption, (4) the documentation presented regarding my status as the surviving spouse of a public service officer has been received from an employee or officer of the board of trustees of a retirement or pension fund in this state or another state or from the chief or other chief executive of the department, agency, or other employer for which the public service officer served when killed in the line of duty, and (5) I have examined this application, and to the best of my knowledge and belief, this application is true, correct and complete.

Signature of applicant \_\_\_\_\_ Date \_\_\_\_\_

Mailing address \_\_\_\_\_

Phone number \_\_\_\_\_ E-mail address \_\_\_\_\_

**Please read before you complete the application.**

**What is the Homestead & Manufactured or Mobile Home Tax Exemption for the Surviving Spouse of a Public Service Officer Killed in the Line of Duty?**

Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by the surviving spouse of a public service officer killed in the line of duty are reduced for tax year 2020 and each tax year thereafter for which an application for the reduction has been approved.

For the surviving spouse of a public service officer, "homestead" means either of the following: (a) A dwelling, including a unit in a multiple-unit dwelling and a manufactured home or mobile home taxed as real property pursuant to R.C. § 4503.06(B) of the Revised Code, owned and occupied as a home by the surviving spouse as a domicile is in this state or (b) A unit in a housing cooperative that is occupied as a home, but not owned, by the surviving spouse whose domicile is in this state.

The homestead includes so much of the land surrounding it, not exceeding one acre, as is reasonably necessary for the use of the dwelling or unit as a home.

The reduction is equal to the taxes that would otherwise be charged on up to \$50,000 of the market value of the homestead. The reduction is in lieu of the homestead exemption for the aged, disabled, and surviving spouses and the homestead exemption for veterans with service-connected disabilities and surviving spouses. The reduction applies to only one homestead owned and occupied by such surviving spouse.

The manufactured home taxes levied on a manufactured or mobile home that is owned and occupied by the surviving spouse of a public service officer killed in the line of duty are reduced for tax year 2021 and each tax year thereafter for which an application for such reduction has been approved, provided the surviving spouse did not acquire ownership of the home from a person, other than the surviving spouse's deceased public service officer spouse, related by consanguinity or affinity for the purpose of qualifying for the reduction. For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(2) of that section (taxed like real estate), the reduction equals the taxes that would otherwise be charged on up to \$50,000 of the true value of the property in money. For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D) (1) of that section (personal property tax approach), the reduction equals the manufactured home taxes that would otherwise be assessed on \$50,000 of cost to the owner, or the market value at the time of purchase, whichever is greater. The reduction is in lieu of any reduction for the aged, disabled, and surviving spouses and for veterans with service-connected disabilities and surviving spouses. The reduction applies to only one manufactured or mobile home owned and occupied by such surviving spouse.

**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 an employee or officer of the board of trustees of a retirement or pension fund in this state or another state or from the chief or other chief executive of the department, agency, or other employer for which the public service officer served when killed in the line of duty. A conviction of willfully falsifying information on this application will result in the loss of the homestead exemption for a period of three years.

**Qualifications for the Homestead Exemption for Real property and Manufactured Homes:** Application can be made by a surviving spouse of a "public service officer" killed in the line of duty, which means death in the line of duty or death from injury sustained in the line of duty, including a heart attack or other fatal injury or illness caused while in the line of duty. A public service officer is a peace officer, which has the same meaning as in section 2935.01 of the Revised Code; firefighter, whether paid or volunteer, of a lawfully constituted fire department; first responder, EMT-basic, EMT-I, and paramedic, which have the same meanings as in section 4765.01 of the Revised Code; or an individual holding any equivalent position in another state. The homestead or manufactured or mobile home qualifies for a reduction in taxes for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries. The homestead or manufactured or mobile home qualifies for a reduction in taxes for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries. An individual has only one principal place of residence, which determines, among other things, where the individual is registered to vote and where the individual declares residency for income tax purposes.

**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.

**Please note** that a free copy of the Ohio Revised Code is available on the web at [codes.ohio.gov/orc](http://codes.ohio.gov/orc).

**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 \_\_\_\_\_

Duty Documentation Verified Yes  No  Request Granted  Denied

County auditor (or representative) \_\_\_\_\_ Date \_\_\_\_\_