



Kristen M.  
**Scalise** CPA, CFE  
Summit County Fiscal Officer  
<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>

# Homestead Exemption Application for Senior Citizens, Disabled Persons and Surviving Spouses

**For real property, file on or before December 31 of the year for which the exemption is sought. For manufactured or mobile homes, this form must be filed on or before December 31 of the year prior to the year for which the exemption is sought.**

**Please read the instructions on the back of this form before you complete it.** Disabled applicants must complete form DTE 105E, Certificate of Disability for the Homestead Exemption, and attach it or a separate certification of disability status from an eligible state or federal agency to this application. See the instructions on page 3 of this form.

- Current application
- Late application for prior year
- Application of person who received homestead reduction for 2013 or for 2014 for manufactured or mobile homes. Form DTE 105G must accompany this application.
- Application of person who received the homestead reduction for 2006 that is greater than the reduction calculated under the current law. Form DTE 105G must accompany this application.

**Type of application:**

- Senior citizen (must be at least age 65 by December 31st of the year for which the exemption is sought)
- Disabled person (must be permanently and totally disabled on January 1 of the year for which exemption is sought)
- Surviving spouse (must have been at least 59 years old on the date of the spouse's death and must meet all other homestead exemption requirements)

**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 \_\_\_\_\_ Applicant's date of birth \_\_\_\_\_ SSN \_\_\_\_\_

Name of spouse \_\_\_\_\_ Spouse's date of birth \_\_\_\_\_ SSN \_\_\_\_\_

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

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

Taxing district and parcel or registration number \_\_\_\_\_  
from tax bill or available from county auditor

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

**Method of Verification (must complete one):**

Tax commissioner portal: Year \_\_\_\_\_ Total MAGI \_\_\_\_\_ No information returned \_\_\_\_\_

Ohio tax return (line 3 plus line 11 of Ohio Schedule A): Year \_\_\_\_\_ Total MAGI \_\_\_\_\_

Federal tax return (line 4, 1040EZ): Year \_\_\_\_\_ Total FAGI \_\_\_\_\_

(line 21, 1040A): Year \_\_\_\_\_ Total FAGI \_\_\_\_\_

(line 37, 1040): Year \_\_\_\_\_ Total FAGI \_\_\_\_\_

Worksheet (attached): Estimated MAGI \_\_\_\_\_

Granted     Denied

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

In order to be eligible for the homestead 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 |
|---------|------|-------|----------|--------|

Have you or do you intend to file an Ohio income tax return for last year?  Yes  No

Total income for the year preceding year of application, if known (see instructions): \_\_\_\_\_

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) my total income for myself and my spouse for the preceding year is as indicated above and (5) I have examined this application, and to the best of my knowledge and belief, this application is true, correct and complete.

I (we) acknowledge that by signing this application, I (we) delegate to both the Ohio tax commissioner and to the auditor of the county in which the property for which I am seeking exemption is located, and to their designated agents, the authority to release my tax and/or financial records and to examine and consult regarding such records for the purpose of determining my eligibility for the homestead exemption or a possible violation of the homestead laws. Such records shall not contain any federal tax information as defined in I.R.C. 6103 and received from the Internal Revenue Service. I expressly waive the confidentiality provisions of the Ohio Revised Code, including O.R.C. 5703.21 and 5747.18, which may otherwise prohibit disclosure, and agree to hold the Ohio tax commissioner and county auditor harmless with respect to the limited disclosures herein. Except as authorized by law, the parties to which this authority is delegated shall maintain the confidentiality of the information received and the information shall not otherwise be re-disclosed.

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

\_\_\_\_\_  
Signature of spouse

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone number

\_\_\_\_\_  
E-mail address

## Please read before you complete the application.

**What is the Homestead Exemption?** The homestead exemption provides a reduction in property taxes to qualified senior or disabled citizens, 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 \$25,000 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 you are authorizing the tax commissioner and the county auditor to review financial and tax information filed with the state. 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 or Mobile Homes:** To receive the homestead exemption you must be (1) at least 65 years of age during the year you first file, or be determined to have been permanently and totally disabled (see definition at right), or be a surviving spouse (see definition at right), and (2) own and have occupied your home as your principal place of residence on Jan. 1 of the year in which you file the application. For manufactured or mobile home owners, the dates apply to the year following 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. You may be required to present evidence of age. 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.

If you are applying for homestead and did not qualify for the exemption for 2013 (2014 for manufactured homes), your total income cannot exceed the amount set by law. Beginning tax year 2020 for real property and tax year 2021 for manufactured homes,

"total income" is defined as "modified adjusted gross income," which is comprised of Ohio adjusted gross income plus any business income deducted on Schedule A, line 11 of your Ohio IT 1040. "Total Income" is that of the owner and the owner's spouse for the year preceding the year for which you are applying. If you do not file an Ohio income tax return, you will be asked to produce a federal income tax return for you and your spouse. If you do not file a federal income tax return, you will be asked to produce evidence of income and deductions allowable under Ohio law so that the auditor may estimate Ohio modified adjusted gross income.

**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.

**Definition of a Surviving Spouse:** An eligible surviving spouse must (1) be the surviving spouse of a person who was receiving the homestead exemption by reason of age or disability for the year in which the death occurred, and (2) must have been at least 59 years old on the date of the decedent's death.

**Permanent Disability:** Permanent and totally disabled means a person who has, on the first day of January of the year for which the homestead exemption is requested, some impairment of body or mind that makes him/her unfit to work at any substantially remunerative employment which he/she is reasonably able to perform and which will, with reasonable probability, continue for an indefinite period of at least 12 months without any present indication of recovery, or who has been certified as totally and permanently disabled by an eligible state or federal agency.