

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

File with the county auditor after the first Monday in January and on or before the first Monday in June.

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 for a *Late Application* on the back of this form.

AUDITOR'S USE ONLY	
Taxing district and parcel or registration number	_____
First year for homestead exemption	_____
Auditor's application number	_____
<input type="checkbox"/> Granted	<input type="checkbox"/> Denied

Current application  Late application for prior year

Type of application:  Senior citizen (age 65 and older)  Disabled person  Surviving spouse

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 \_\_\_\_\_

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

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

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

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

In order to be eligible for the homestead exemption, one of the following statements must apply to the applicant's interest in the property. 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
- the settlor under a revocable, inter vivos trust, where the applicant has complete control of the assets in the trust.
- a stockholder in a qualified housing cooperative. See DTE 105A/Supplemental for additional information.

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 Jan. 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, and (4) 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 Exemption?** The homestead exemption provides a reduction in property taxes to any senior or disabled citizen, regardless of income, 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. 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:** 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. 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.

**Qualifications for the Homestead Exemption for Manufactured or Mobile Homes:** To receive the homestead exemption you must be (1) at least 65 years of age during the year following the year in which you first file, or be determined to be permanently and totally disabled (see definition at right), or be a surviving spouse (see definition at right), and (2) own and occupy your home as your principal place of residence on Jan. 1 of 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.

**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 twelve months without any present indication of recovery, or who has been certified as totally and permanently disabled by an eligible state or federal agency.

**FOR COUNTY AUDITOR'S USE ONLY:**

Date filed \_\_\_\_\_

Name on tax duplicate \_\_\_\_\_

Taxable value of homestead: Taxable land \_\_\_\_\_ Taxable bldg. \_\_\_\_\_ Taxable total \_\_\_\_\_

## Certificate of Disability for the Homestead Exemption

**Attach this form to the homestead exemption application (form DTE 105A)  
if the applicant is requesting the homestead exemption based on disability status.**

Ohio Revised Code section 323.151: " 'Permanently and totally disabled' means a person who has, on the first day of January of the year of application for reduction in real estate taxes, some impairment in body or mind that makes the person unable to work at any substantially remunerative employment that the person is reasonably able to perform and that will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery therefrom or has been certified as permanently and totally disabled by a state or federal agency having the function of so classifying persons."

### To be completed by the applicant

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

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

### To be completed by the physician, psychologist or state or federal agency representative.

In accordance with the above, I (we) hereby certify that \_\_\_\_\_ was, as of Jan. 1, \_\_\_\_\_,  
Name of applicant

and is now permanently and totally disabled according to the above definition by virtue of  physical disability or  
 mental disability.

\_\_\_\_\_  
Ohio license number

\_\_\_\_\_  
Physician (signature)

\_\_\_\_\_  
Print name of person signing form

\_\_\_\_\_  
Psychologist (signature)

\_\_\_\_\_  
Address (please print)

\_\_\_\_\_  
Agency (please print)

\_\_\_\_\_  
City State ZIP code

\_\_\_\_\_  
If agency, signature and title of person completing the form

\_\_\_\_\_  
Date

In lieu of having a physician or psychologist licensed to practice in Ohio sign this form, the applicant may submit a statement from an eligible state or federal agency that the applicant is permanently and totally disabled as defined above. See the back page of this form for more information on what constitutes acceptable proof of permanent disability.

## Acceptable and Unacceptable Proofs of Permanent and Total Disability

**Physician's Certificate: Acceptable.** An application based on physical disability must include a certificate signed by a physician licensed to practice in Ohio. An application based on mental disability must include a certificate signed by a physician, which includes a psychiatrist or psychologist licensed to practice in Ohio. **Note:** A chiropractor is not a "physician" for purposes of the Homestead Law.

### Federal Agencies:

**Social Security Administration (SSA):** An SSA (or SSI) form indicating that an applicant is "disabled" is acceptable. The SSA only gives disability benefits to those who are permanently and totally disabled.

**Department of Veterans Affairs (VA):** Not acceptable, unless the individual is also determined to have "individual unemployability." The VA certifies all members as "permanently and totally disabled," whether or not they are employable.

**Railroad Retirement Board (RRB):** The RRB has two types of disability pensions: (1) total and permanent disability and

(2) occupational disability. Only the "permanent and total disability" pension is acceptable.

### State Agencies:

**Bureau of Workers Compensation:** A determination of "permanent and total disability" is acceptable. Other determinations, such as "permanent and partial disability" "temporary and total disability," and "temporary and partial disability" are not.

**State Retirement Systems:** Not acceptable. The Public Employees Retirement System (PERS), the State Teachers Retirement System and the School Employees Retirement System (SERS), do not certify *permanent and total* disability. While the State Highway Patrol Retirement System (HPRS) and the Police and Firemen's Disability and Pension Fund (PFDPF) do certify individuals to be "permanently and totally disabled" these determinations are job-specific and do not rule out the possibility of other substantially remunerative employment using a different set of skills.