

Homestead Exemption Application for Disabled Veterans and Surviving Spouses

DTE 105I
Rev. 9/14

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. The applicant must be 100% disabled on Jan. 1 of the year for which exemption is sought. See Late Application in the instructions 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 _____ Surviving spouse ☐ Yes ☐ No

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

In order to be eligible for the enhanced disabled veteran 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
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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, (4) the documentation presented regarding my disability has been received from the Department of Veterans Affairs, its predecessor or successor agency 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 _____

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 _____

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 the documentation you have presented was received from the Department of Veterans Affairs, its predecessor or successor. 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) determined to have a 100% service-connected disability (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. 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 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.

100% Disability: In order to qualify for 100% disability, you must be a veteran of the armed forces of the United States, including reserve components thereof, or the National Guard, and must have received a permanent, total disability rating or a total disability rating for a service-connected disability or combination of service-connected disabilities for which the schedule for rating disabilities in the Code of Federal Regulations, as amended, prescribes a 100% evaluation. You must submit a letter or other written confirmation from the Department of Veterans Affairs, its predecessor or successor agency, evidencing 100% disability rate, either from a single service-connected disability or from a combination of service-connected disabilities for which the Department of Veterans Affairs has granted 100% disability.

While the Department of Veterans Affairs certifies both a compensation rating and a disability rating, the auditor will only consider the veteran's disability rating. The compensation rating will not qualify a veteran for homestead even if the compensation rate equals 100%.