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DTE 105A
Rev. 9/16

Reset Form

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

Real property: File with the county auditor on or before Dec. 31.
Manufactured or mobile homes: File with the county auditor 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 Late Application in 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 Dec. 31st of the year for which the exemption is sought)

☐ Disabled person (must be permanently and totally disabled on Jan. 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

☐ Married ☐ Single ☐ Widow/Widower ☐ Surviving Spouse

Applicant's Name _____ D.O.B. _____ SSN _____

Spouse's Name _____ D.O.B. _____ SSN _____

Home Address _____
Address City State Zip Code

Phone #(s) _____ Taxing district/Parcel _____
from tax bill or available from county auditor

FOR COUNTY AUDITOR'S USE ONLY:

Date filed _____ First year of Homestead Exemption _____ Auditor's application number _____

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

Method of Verification (must complete one):

Tax commissioner portal: Year _____ Total OAGI _____ No information returned _____

Ohio tax return (line 3): Year _____ Total OAGI _____

Federal tax return (line 4, 1040EZ: Year _____ Total FAGI _____ ☐ Granted

(line 21, 1040A): Year _____ Total FAGI _____ ☐ Denied

(line 37, 1040): Year _____ Total FAGI _____

Worksheet (attached): Estimated OAGI _____

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.

Home Address _____

Address | City | State | Zip Code

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 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) 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. "Total income" is defined as the adjusted gross income for Ohio income tax purposes (line 3 of Ohio income tax return) 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 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: for last year (for real property) or for this year (for manufactured or If you also qualified for the homestead exemption 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.