

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

Real Property & Manufactured or mobile homes: File with the county auditor on or before Dec. 31

Please read ALL the instructions before applying for Homestead.

Disabled applicants must complete the Certificate of Disability on the back of this form or attach a separate certification of disability from an eligible state/federal agency. **See Instructions for filing a Late Application.**

For Auditors Use Only

Year of eligibility: _____

- ☐ **Current application** ☐ **Late application for prior year**
☐ **Application of person who received homestead for 2013 or for 2014 manufactured or mobile homes** (Form DTE105G must accompany this application, see attached)
☐ **Application of person who received homestead for 2006 that is greater than the reduction calculated under current law** (Form DTE105G must accompany this application, see attached)

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 ☐ Land under a manufactured or mobile home
☐ Condominium ☐ Manufactured or mobile home ☐ Unit in a housing cooperative

Applicant's Name: _____ **Date of Birth:** _____ **SSN:** _____

Name of Spouse: _____ **Date of Birth:** _____ **SSN:** _____

Address of Home: _____

County in which Home is located: _____ **Parcel Number or Registration #** _____
(from tax bill or county auditor)

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 DTE105A/Supplement for additional information

If either the applicant or spouse own any other homes, please provide the address(es) and county(ies) (Attach separate sheet if more than one additional home is owned.)

| Address | City | State | Zip | County |
|---------|------|-------|-----|--------|
| | | | | |

LATE APPLICATION: 2023 OHIO MODIFIED ADJUSTED GROSS INCOME CANNOT EXCEED \$38,600 FOR APPLICANT AND SPOUSE

CURRENT APPLICATION: 2024 OHIO MODIFIED ADJUSTED GROSS INCOME CANNOT EXCEED \$40,000 FOR APPLICANT AND SPOUSE

- 1) Total income for the year preceding year of application, if known (see instructions): \$ _____
 2) Have you or do you intend to file an Ohio income tax return for last year? ☐ Yes ☐ No (If No, Provide a copy of your Federal Return or complete form DTE105H)

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

Certificate of Disability for the Homestead Exemption

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 January 1, _____,
Name of applicant

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

License number and state issuing (Note: If reason for reduction is mental disability, the physician or psychologist must hold an Ohio license.)

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 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 next page of this form for more information on what constitutes acceptable proof of permanent disability.

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 11 of Ohio Schedule A): Year _____ Total MAGI: _____

Federal tax return (line 4, 1040EZ): Year _____ Total MAGI: _____

(line 21, 1040A): Year _____ Total MAGI: _____

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

Worksheet (attached): Estimated MAGI _____

☐ Granted ☐ Denied

County auditor (or representative) _____ Date _____

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. An application based on mental disability must include a certificate signed by a physician or a psychologist licensed to practice in Ohio. **Note:** Neither a chiropractor nor certified nurse practitioner is considered a "physician" for purposes of the Homestead Law. (Form DTE 105E)

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. (The documentation provided must show disability/eligibility date.)

Department of Veterans Affairs (VA): Veterans with a total service-connected disability or veterans who are receiving 100% compensation for service-connected disabilities following a determination of individual unemployability should file DTE form 105I and submit the documentation indicated by that application. If a veteran does not qualify as an eligible disabled veteran, but meets the definition found in R.C. 323.151(D) (provided on form DTE 105A), the veteran must have a doctor or qualifying psychologist complete

this form. No VA documentation reflects the statutory definition of permanent and total disability in R.C. 323.151(D).

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.

DTE 105G - Addendum to the Homestead Exemption Application for Senior Citizens, Disabled Persons and Surviving Spouses

DTE105G
Rev. 11/13

For applicants who have previously received the homestead exemption under R.C. 323.152(A)(2)(b).

Individuals who received the homestead exemption for tax year 2013 (2014 for manufactured and mobile homes) on any residence may continue to receive the homestead exemption on another residence within the state without meeting the income test currently required for the exemption, if a different residence otherwise meets the qualification of a homestead.

In order to assure that an applicant has previously received the homestead exemption for the aged or disabled, certain information must be made available to the county auditor.

Applicant's name _____

Applicant's current home address _____

Taxing district and parcel or registration number of current home _____

County in which prior homestead was granted _____

Address for which prior homestead was granted _____

Taxing district and parcel or registration number of prior home _____

I declare under penalty of perjury that I was receiving the homestead exemption for tax year 2013 (2014 for manufactured and mobile homes) on the property described in this addendum, and have examined this document and, to the best of my knowledge and belief, it 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 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 \$28,000 of the market value of an eligible taxpayer's homestead.

What Your Signature Means: By signing 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. (3) 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.

Change in Residency

Persons who received a homestead exemption on any property within the state for tax year 2013 may move to a new residence within the state and qualify for the homestead exemption on a new, otherwise qualifying home without meeting the income threshold test imposed upon new applicants. The homeowner must present sufficient evidence to the auditor so that the auditor can verify the existence of a homestead exemption for tax year 2013. DTE Form 105G has been created for this purpose.

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

DTE 105H
Rev. 10/19

In order to qualify an applicant for the homestead reduction, your county auditor is required to verify an applicant's modified adjusted gross income for the year prior to the year of application. Generally, the auditor is able to verify the modified adjusted gross income of the applicant and the applicant's spouse through use of the portal designed specifically for the county auditor or by a review of the tax return(s) of the applicant and the applicant's spouse for the year prior to the year of application.

You have received this form because the auditor has been unable to verify your income through a review of the portal or tax returns. So that the auditor may verify income, please complete the worksheet below. If you are married, the amounts must include income and deductions for both you and your spouse. The auditor will use the result for purposes of qualifying you for the Homestead Exemption. The estimate of income derived is not an indication of whether or not you or your spouse were required to file income tax returns.

Applicant's name _____

Home address _____

County _____ Tax Year _____

Estimated Ohio Modified Gross Income Calculator for Homestead Deduction Only

| <u>Income</u> | <u>Amount</u> |
|--|---------------|
| 1. W-2 and W-2G income..... | \$ _____ |
| 2. 1099-R income from retirement plans..... | \$ _____ |
| 3. 1099-DIV and 1099-INT income | \$ _____ |
| 4. Other income (1099-MISC, etc.; do not include Social Security benefits) | \$ _____ |
| 5. Business income (including any farm or rental income, or any income that would be included on Federal Schedules C, E and F). If filing an Ohio tax return, include any business income deducted on line 11 of Schedule A..... | \$ _____ |
| 6. Total income (add lines 1-4) | \$ _____ |
| <u>Deductions</u> | |
| 7. Uniformed services retirement income, Military Injury Relief Fund amounts or military pay for Ohio residents received while the military member was stationed outside Ohio | \$ _____ |
| 8. Disability and survivorship benefits (do not include pension continuation benefits) | \$ _____ |
| 9. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums, excess health care expenses, funds deposited into a medical savings account and qualified organ donor expenses | \$ _____ |
| 10. Ohio STABLE and 529 contributions | \$ _____ |
| 11. Total deductions (add lines 7-10) | \$ _____ |
| 12. Estimated Ohio modified gross income (subtract line 11 from line 6) | \$ _____ |

I declare under penalty of perjury that my (our) income for the prior year is reflected in the information provided above.

Applicant _____ Date _____

Spouse _____ Date _____

Please read this before you complete the front of this application.

Note: If married, amounts on each line must include total income and deductions from both you and your spouse.

Income

Line 1: Enter amounts from box 1 of your Form(s) W-2. Also enter gambling winnings reported in box 1 of your Form(s) W-2G.

Line 2: Enter your retirement income reported in box 2a of your Form(s) 1099-R. The amount in this box is the taxable amount.

Line 3: Enter your taxable interest income reported in box 1 of your Form(s) 1099-INT. Also enter your ordinary dividends reported in box 1a of your Form(s) 1099-DIV. Both of these amounts are taxable.

Line 4: Enter income from any other sources not included above (income reported on Form(s) 1099-MISC, self-employment income, business income). Do NOT include any Social Security benefits as they are not taxable in Ohio.

Line 5: If you have filed an Ohio Tax Return, enter previously deducted business income as reported on line 11 of Ohio Schedule A (from line 11 of Ohio IT BUS). If you did not file an Ohio tax return, enter any business income you received, including income that was reported or could be reported on Federal Schedules C, E and F.

Deductions

Line 7: Enter any military retirement income if both of the following are true: 1) The income is included in federal adjusted gross income; and 2) The income is related to your service in the uniformed services or reserve components thereof, or the National Guard. The term "uniformed services" includes the Army, Navy, Air Force, Marine Corps, Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, and the Public Health Service. If you filed an Ohio tax return, enter the amount from lines 26-30 of Ohio Schedule A.

Line 8: Enter disability and survivor's benefits to the extent included in federal adjusted gross income or that you included on line 2. To determine if amounts are disability or survivor's benefits, you should refer to the terms of the plan under which the benefits are paid. You may not deduct: 1) Temporary wage continuation payments; 2) Retirement benefits that converted from disability benefits upon reaching a minimum retirement age; OR 3) Payments for temporary illnesses or injuries (such as sick pay provided by an employer or third party). Additionally, any amounts payable without the death of a covered individual as a precondition are not survivor's benefits. If you filed an Ohio tax return, enter the amount from lines 33-36 of Ohio Schedule A.

Line 9: Enter your unreimbursed long-term care insurance premiums and unsubsidized health care insurance premiums. Unreimbursed long-term care insurance premiums are those that you pay during the calendar year on your own; a company, etc. is not paying you back. Medicare Part B is not a deduction because Social Security is not included as taxable income. Unsubsidized health care insurance premiums are those that are not partially paid by someone else such as an employer or a retirement plan. Also include on this line any out-of-pocket medical expenses you paid during the tax year and were not reimbursed to you. Some examples of qualifying expenses include costs for prescription medicine and insulin; hospital costs and nursing care; copayments for medical care; eyeglasses, hearing aids, braces, crutches and wheelchairs.

Line 10: Enter any contributions you made to an Ohio 529 (CollegeAdvantage) savings plan or any STABLE (Ohio ABLE) account.