



County of Hamilton

DUSTY RHODES
AUDITOR

Homestead Division
138 East Court Street, Room 304
Cincinnati, Ohio 45202
(513) 946-4099

Please read this document **BEFORE** completing your *Homestead Application*

HERE'S HOW THE HOMESTEAD LAW WORKS:

- IF either spouse will be 65 within the calendar year *or* were found to be disabled as of January 1st of the current calendar year and owned & occupied your home as of January 1st of the same year you are filing your application, you are eligible for Homestead only if your joint Ohio Adjusted Gross Income (OAGI) plus your Ohio business income deduction does not exceed the state-set limit of \$34,200 for tax year 2020.
- Provide a copy of the applicant and spouse's 2020 OHIO IT1040 tax return (pg. 1) and a copy of the OHIO IT1040 Schedule A form (pg. 1), if applicable.
- IF the applicant and spouse did not file an Ohio tax return, but *only* filed a US/Federal tax return, provide a copy of the applicant and spouse's 2020 US 1040 form (pgs. 1 & 2).
- IF neither spouse has to file a federal or state income tax return, you must submit proof of income for the prior year. This includes all year-end 1099 pension, year-end SSA-1099, 1099-INT, & W-2 statements for both spouses. If any other income was received the prior year, then it must be disclosed as well.
- Disabled applicants under 65 must submit proof of when their disability began (mm/dd/yyyy). An SSA 'Benefit Query Statement' or 'Notice of Award' letter will suffice. Optionally an applicant may request a DTE105E form to be completed by their licensed, treating physician or psychologist to certify disability.
- Provide a copy of both spouse's driver's license or State of Ohio ID card.
- Applicant and spouse you must disclose other homes owned. It may be requested that you show proof from the other county and state, for each home, indicating that no residency based credits are being applied to the other home(s) you own.
- If your property is deeded under a Trust Agreement, provide a copy of the first page of the trust agreement identifying the parties to the trust as well as the signature and notarization page/s of the trust.
- If you hold ownership as a Life Tenant under a Life Estate deed, provide a copy of the deed or if you are Purchaser under a Land Installment Contract, provide a copy of the land contract.
- *Applications must be RECEIVED in our office by or before the last business day of the current calendar year. A postmark of the deadline date is NOT considered to be received on time.*
- **PLEASE SCROLL DOWN OR SEE THE REAR OF THIS PAGE TO LEARN MORE ABOUT TERMS AND RULES AND TO OBTAIN OUR MAILING ADDRESS.**

Please Read Before You Complete the Application

What is the Homestead Exemption? The homestead exemption provides a reduction in property taxes to a qualifying senior or disabled citizen, 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 home. The reduction for **100% Service-Connected Disabled Veterans** would be equal to the taxes that would otherwise be charged on up to \$50,000 of the market value of an eligible taxpayer's home.

What your signature means: By signing the application, you affirm under penalty of perjury that your statements on the application 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: 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*) as of Jan. 1, or be a surviving spouse (*see definition*), 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. If you expect to qualify based on age, you will 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 an outstanding mortgage on 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 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 plus line 11 of the Ohio Schedule A) 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 income includes compensation, rents, interest, fees and most other types of total income. If you are unsure of what income is included, contact your county auditor. You will be required to produce evidence of 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 the application.

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 the application. 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 by reason of age or disability for the year in which the death occurred, and (2) must have been at least age 59 on the date of the decedent's death & must meet all other homestead exemption requirements.

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 being 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.

Total Income: "Total Income" is defined by Ohio law to be the Ohio Adjusted Gross Income (OAGI) plus any deducted business income amount of the owner and spouse for the year preceding the year in which a homestead application is made.

Please use below mailing address:

Hamilton County Auditor
Attn: Homestead Department
138 East Court Street Rm. 304
Cincinnati, Ohio 45202



County of Hamilton

**DUSTY RHODES
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Homestead Division
138 East Court Street, Room 304
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Homestead Exemption Application for Senior Citizens, Disabled Persons, and Surviving Spouses for the Extended Filing Period

Real Property and Manufactured or Mobile Home Applications to be filed with the County Auditor on or before the last business day of the current calendar year.

Please attach to your application a copy of applicant and spouse's driver's license or State issued ID card

Had you previously received Homestead at a prior parcel? _____

100% Service-Connected Disabled Veterans please use DTE 105 I.
Disabled applicants under 65 can complete DTE 105 E and attach it or a separate certification of disability status from an eligible state or federal agency to this application. (e.g. SSA Notice of Award letter)
Regarding Late Applications Prior Year, please see the Instructions.

<p>FOR COUNTY USE ONLY: Parcel / Registration Number: _____ Income Verification: Year _____ Income _____ Amount of Refund Granted: _____ First Year of Homestead Exemption: _____</p>
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Please read ALL Instructions before you complete this form!

- Current Application Late Application 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. **(Do not write your SSN)**
- 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. **(Do not write your SSN)**

Type of application:

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

Type of home:

- Single family dwelling Unit in a multi-unit dwelling Manufactured or mobile home
- Land under a manufactured or mobile home Condominium Unit in a housing cooperative

Applicant's Name : _____ **Birthdate:** _____ **SSN:** _____

Name of spouse : _____ **Birthdate:** _____ **SSN:** _____

Address _____ **City** _____ **State** _____ **Zip** _____

Phone Number: _____ **County:** _____

Parcel or registration number: _____ (from tax bill or available from 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.

- an individual named on a deed
- a life tenant under a life estate
- 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
- other _____
- a purchaser under a land installment contract
- a mortgagor (borrower) for an outstanding mortgage

If the applicant or the applicant's spouse owns a second or vacation home (in or outside of Hamilton County), please provide the full address(es) below or as an attachment. Verification of credits received elsewhere may be requested.

IF YOU OWN NO OTHER PROPERTY, PLEASE WRITE 'N/A' ON THIS LINE.

Address	City	State	Zip Code	County
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Total income for the year preceding year of application, if known (see instructions): _____

Have you or do you intend to file an Ohio income tax return for last year? Yes No (You **must** indicate)

If you filed, you **must** submit a copy of your Ohio IT1040 form (pgs. 1 & 2) filed this year.

If you were not required to file an Ohio income tax return, submit a copy of any W-2 and/or 1099s for the prior tax year.

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 own 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) 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

Complete Mailing address (**Required**)

Date (**Required**)

City State Zip

E-mail address (optional)