



Roger Reynolds, CPA, Butler County Auditor

DTE 105A Rev. 10/20 TY 20/21

Homestead Exemption Application for Senior Citizens, Disabled Persons and Surviving Spouses
File with the county auditor on or before December 31st

If applying as a senior, please provide proof of age (such as a photo copy of a driver's license, passport, or similar document)

FOR COUNTY AUDITOR'S USE ONLY:

First year for Homestead Exemption Parcel Number
Auditor's application number Taxing District
Meets or is below threshold Exceeds threshold No information returned Granted Denied

Please read the instructions on the back of this form before you complete it. Disabled applicants must complete form DTE 105E, Certificate of Disability and attach it or a separate certification of disability status from an eligible state or federal agency to this application. See instructions.

- Current application (2021) Late application for prior year (2020) Application of a person who received the Homestead reduction the 2013 tax year... Application of a person who received the Homestead reduction for 2006...

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 or before Jan. 1st of the year for which the exemption is sought)
Surviving spouse (must be at least 59 years old on the date of the spouse's death and meet all other 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

Applicant's Name Date of Birth SSN

Name of Spouse Date of Birth SSN

Home Address, City, State, Zip

County BUTLER Taxing district/Parcel Number (from tax bill or available from county auditor)

Have you or do you intend to file an Ohio income tax return for last year? Yes No

Is your income ONLY Social Security Benefits? Yes No

If applying for tax year 2020, income cannot exceed \$33,600. Refer to Line 3 of your 2019 OHIO Income Tax Return and add Line 11 (business income) of your 2019 Ohio Schedule A:

Total 2019 Income: \$

If applying for tax year 2021, income cannot exceed \$34,200. Refer to Line 3 of your 2020 OHIO Income Tax Return and add Line 11 (business income) of your 2020 Ohio Schedule A:

Total 2020 Income: \$

In order to be eligible for the homestead exemption, the form of ownership must be identified. Property that is owned by a corporation, partnership, LLC, 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 trustee of a trust with the right to live in the property or a 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 purchaser under a land installment contract a stockholder in a qualified housing cooperative. (See form DTE 105A- Supplement for additional information)
a life tenant under a life estate
a mortgagor (borrower) for an outstanding mortgage
other

If the applicant or applicant's spouse owns any other property (including rentals) please provide the information below. (If none, please note NONE or N/A):

Address City, State, ZIP County

SIGNATURE REQUIRED ON OTHER SIDE

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 on the prior page, 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

\_\_\_\_\_  
Full Mailing address

Date \_\_\_\_\_ Phone number \_\_\_\_\_ E-mail \_\_\_\_\_

**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 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. 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 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 last year (for real property) or this year (for manufactured or mobile homes), 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 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.

**COUNTY AUDITOR'S USE ONLY.** Method of Verification (must complete one): Tax commissioner portal: Year \_\_\_\_\_ Total MAGI \_\_\_\_\_  
Ohio Tax Return (Line 3): Year \_\_\_\_\_ Total OAGI \_\_\_\_\_ Federal Tax Return: Type  1040EZ  1040A  1040 Year \_\_\_\_\_  
Total FAGI \_\_\_\_\_ Worksheet (attached): Estimated MAGI \_\_\_\_\_ County Auditor/Rep. \_\_\_\_\_ Date \_\_\_\_\_