

**\*\*\*IMPORTANT\*\*\*** please attach copy of driver's license or birth certificate for verification of age.

DTE 105A  
Rev. 9/07

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

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. 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 the instructions for a *Late Application* on the back of this form.

### AUDITOR'S USE ONLY

Taxing district and parcel or registration number \_\_\_\_\_

First year for homestead exemption \_\_\_\_\_

Auditor's application number \_\_\_\_\_

Granted  Denied

Current application  Late application for prior year

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  Condominium

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

Applicant's name \_\_\_\_\_ Applicant's date of birth \_\_\_\_\_

Name of spouse \_\_\_\_\_ Spouse's date of birth \_\_\_\_\_

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 homestead exemption, one of the following statements must apply to the applicant's interest in the property. 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

the settlor under a revocable, inter vivos trust, where the applicant has complete control of the assets in the trust. (The settlor of a trust is the person who transferred title of the property to the trust.)

a stockholder in a qualified housing cooperative. See DTE 105A/Supplemental for additional information.

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 \_\_\_\_\_

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 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 (3) 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 \_\_\_\_\_

## Certificate of Disability for the Homestead Exemption

Attach this form to the homestead exemption application (form DTE 105A)  
if the applicant is requesting the homestead exemption based on disability status.

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 Jan. 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

\_\_\_\_\_  
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 signing the certificate on 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.

## Instructions to Accompany Form DTE 105A – Homestead Exemption Application for Senior Citizens, Disabled Persons and Surviving Spouses Occupying a Unit in a Housing Cooperative

1. The county auditor should attach these instructions to the front of form DTE 105A when giving it to the owner-corporation of a housing cooperative.
2. The owner-corporation should, in turn, give both forms to each occupant of the housing cooperative by March 1.
3. The occupant must file the completed DTE 105A with the corporation that owns and operates the housing cooperative by May 1.

### Definitions

1. A "homestead" includes a unit in a housing cooperative that is occupied as a home, but not owned, by an individual whose domicile is in Ohio. Ohio Revised Code (R.C.) §323.151(A)(2).
2. A qualifying "housing cooperative" is a housing complex with at least 250 units that is owned and operated by a nonprofit corporation that (1) issues a share of the corporation's stock to an individual, entitling the individual to live in a unit of the complex, and (2) collects a monthly maintenance fee from the individual to maintain, operate and pay the taxes of the complex. R.C. §323.151(F).

### Filing Procedures

Although the occupier of a unit in a housing cooperative must meet the same age and disability requirements as other applicants, the filing procedures differ from those used by owner-occupiers of a homestead.

1. By March 1 – The corporation must obtain applications from the county auditor and provide one to each new occupant.
2. By May 1 – The occupant must submit the completed application to the corporation.
3. By May 15 – The corporation must file all completed applications and the information required by R.C. 323.159(B) with the county auditor.
4. During January – The county auditor will furnish by ordinary mail a continuing application to each person issued a certificate of reduction under R.C. 323.159 for the preceding year. The continuing application must be returned to the county auditor by the first Monday in June.

**Notice to Occupant:** The property owner will forward the completed DTE 105A to the county auditor along with other information to assist the auditor in determining the reduction in taxes on the housing cooperative for the tax year for which you applied. The county auditor will prepare, and the county treasurer will mail to you, a certificate of reduction on DTE 106E that will indicate, among other things, the amount of tax reduction that is attributable to your unit. Your monthly maintenance fee for the following year will be reduced by 1/12<sup>th</sup> of the reduction in taxes attributed to your unit.

R.C. §323.159(D)