

Homestead Exemption Application Form for Senior Citizens, Disabled Persons and Surviving Spouses for the Extended Filing Period in 2007

Please read the instructions on the back of this form before you complete it. Disabled applicants must complete the medical certificate on the back of this form or attach a separate certification of disability status from a state or federal agency. This form must be received by the county auditor of the county in which your home is located on or before Oct. 1, 2007.

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
 Manufactured or mobile home Unit in a housing cooperative

Applicant's name _____

Applicant's age _____ Applicant's date of birth _____

Name of spouse _____

Spouse's age _____ Spouse's date of birth _____

Address of home _____

County in which home is located _____

Taxing district and parcel or registration number _____

From tax bill or available from county auditor

Please check the appropriate box if any of the following statements apply to the ownership of the home. If any of the boxes are checked, you must attach a copy of the deed to the home and copies of any contracts, trust agreements or other documents that identify the applicant's ownership interest in the home.

The property is being purchased under a land contract The property is owned by a legal entity other than a person, e.g., a corporation, partnership or limited liability company

The property is owned by a trust The property is owned under a life estate

Does the applicant own a second or vacation home? Yes No

If yes, list the address of the second or vacation home, including the city and state, below.

Address _____ City _____ State _____ ZIP code _____

I declare under penalty of perjury that (1) I occupied this homestead as my principal place of residence on Jan. 1, 2007 (real property) or intend to occupy this homestead as my principal place of residence as of Jan. 1, 2008 (manufactured or mobile home), (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 _____

Applicant's mailing address _____

City/state

ZIP code

Applicant's daytime phone number _____ E-mail address _____

FOR COUNTY AUDITOR'S USE ONLY:

Date filed _____ Auditor's application number _____

Name on tax duplicate _____ Taxing district and parcel or registration number _____

First tax year for homestead exemption _____ Total acres _____

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

Granted Denied

Please read before you complete the application.

What is the Homestead Exemption? Beginning with tax year 2007 for real property and tax year 2008 for manufactured or mobile homes (both of which affect tax bills paid in 2008) the homestead exemption will be available to any senior or disabled citizen, regardless of income. The expanded program provides an exemption from real property taxes on the first \$25,000 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. A conviction of willfully falsifying information on this application will result in the loss of the homestead exemption for a period of three years and require repayment of any improperly exempted tax plus interest as though the tax were delinquent.

Qualifications for the Homestead Exemption for Real Property: To receive the homestead exemption you must be (1) 65 years of age or older by Dec. 31, 2007, or be determined to have been permanently and totally disabled as of Jan. 1, 2007 (see definition below), or be a surviving spouse (see definition below), and (2) own and have occupied your home as your principal place of residence on Jan. 1, 2007. 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.

Qualifications for the Homestead Exemption for Manufactured or Mobile Homes: To receive the homestead exemption you must be (1) 65 years of age or older by Dec. 31, 2008, or be determined to be permanently and totally disabled by Jan. 1, 2008 (see definition below), or be a surviving spouse (see definition below), and (2) will own and occupy your home as your principal place of residence as of Jan. 1, 2008. 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.

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.

Certificate of Disability for the Homestead Exemption

Ohio Revised Code section 323.151 provides: "Permanent 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 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 therefrom or has been certified as totally and permanently disabled by a state or federal agency having the function of so classifying persons."

In accordance with the above, I (we) hereby certify that _____ was,
Name of applicant
as of Jan. 1, _____, and is now permanently and totally disabled by virtue of physical disability or mental disability.

Physician (signature)

Psychologist (signature)

License number

License number

Printed name of person signing form

Address of person signing form (please print)

Name of state or federal agency providing certification

City State ZIP code

If agency, signature and title of person completing the form

Special Instructions for Housing Cooperative Property Only

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

1. The county auditor should attach these instructions to the front of the DTE form 105A – Temporary 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 Aug. 1, 2007.
3. The **occupant** must **file** the completed form 105A – Temporary **with the corporation** that owns and operates the housing cooperative **by Sept. 1, 2007**.
4. The owner-corporation must file the completed forms with the county auditor no later than Oct. 1, 2007.

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 section (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(D).

Notice to Occupant: The property owner will forward the completed DTE form 105A – Temporary 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 form 106C 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 1/12th of the reduction in taxes attributed to your unit.

R.C. §323.159(D)