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HOMESTEAD EXEMPTION INFORMATION SHEET

What is the Homestead Exemption?

The Homestead Exemption is a reduction in real estate taxes for seniors or disabled persons, regardless of income, who own and occupy their home as of January 1st for the year they are applying. You must own and occupy your home as of January 1st 2012 to be eligible for the 2012 exemption. The Homestead Exemption reduces the market value of your home \$25,000.00. Taxes are calculated on the taxable value, which is 35% of the market value of your home.

How Do I Qualify?

Eligible persons must be 65 years of age or older, permanently and totally disabled or be the surviving spouse of a person who was receiving the homestead exemption. You must have been born in 1947 or before, be age 65 during the year of 2012.

What is Permanently and Totally Disabled?

Permanently and totally disabled means a person, on the 1st of January for the year you are applying, has a mental or physical disability making that person unfit to work at any substantially remunerative employment. That person also is reasonably unable to work and with reasonable probability will continue to be unable to work for an indefinite period. That period must be at least 12 months without any present indication of recovery. This person must have the Certificate of Disability Form DTE 105E filled out by either the Social Security Administration or by a Licensed Ohio Doctor. This form, DTE 105E is the only acceptable form proving disability.

What is a Surviving Spouse?

A surviving spouse by definition is the person married to the deceased. The deceased must have been receiving the homestead exemption prior to their death. The surviving spouse must be at least age 59 on the date of the decedent's death.

Sign up period to apply for the Homestead Exemption is January 3, 2012 thru June 4, 2012 for the tax year 2012. The applications must be received by the Auditor's office within the aforementioned due dates.

Note: Postmarked dates on mailed applications are not accepted as submitted. The applications must be received by the Auditor's office within the aforementioned due dates.

