

David L. Green - Scioto County Auditor

DTE 105A

DISABILITY

602 7th Street - Room 103
Portsmouth, Ohio 45662-3950
www.sciotocountyauditor.org

Rev. 9/16

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

Real property: File with the county auditor on or before Dec. 31.

Manufactured or mobile homes: File with the county auditor 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 Late Application in the instructions on page 3 of this form.

- Current application
Late application for 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.
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.

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 Jan. 1 of the year for which exemption is sought)
Surviving spouse (must have been at least 59 years old on the date of the spouse's death and must meet all other homestead exemption 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 Applicant's date of birth SSN

Name of spouse Spouse's date of birth SSN

Home address

County in which home is located Scioto

Taxing district and parcel or registration number from tax bill or available from county auditor

FOR COUNTY AUDITOR'S USE ONLY:

Taxing district and parcel or registration number Auditor's application number

First year for homestead exemption

Date filed

Name on tax duplicate

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

Method of Verification (must complete one):

Tax commissioner portal: Year Total OAGI No information returned

Ohio tax return (line 3): Year Total OAGI

Federal tax return (line 4, 1040EZ): Year Total FAGI

(line 21, 1040A): Year Total FAGI

(line 37, 1040): Year Total FAGI

Worksheet (attached): Estimated OAGI

Granted Denied

County auditor (or representative) Date

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.

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
- 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 – Supplement for additional information.
- other _____

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
---------	------	-------	----------	--------

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

Total income for the year preceding year of application, if known (see instructions): _____

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 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

Mailing address

Date

Phone number

E-mail address

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 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 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. "Total income" is de-

defined as the adjusted gross income for Ohio income tax purposes (line 3 of Ohio income tax return) 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 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 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 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 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.

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.

THIS PAGE
INTENTIONALLY
LEFT BLANK

Addendum to the Homestead Exemption Application for Senior Citizens, Disabled Persons and Surviving Spouses

(Only for applicants who did not file an Ohio income tax return for the prior year)

In order to qualify an applicant for the homestead reduction, your county auditor is required to verify an applicant's total income for the year prior to the year of application. Generally, the auditor is able to verify total income (the income of the applicant and the applicant's spouse), through use of the portal designed specifically for the county auditor or by a review of the tax return(s) of the applicant and the applicant's spouse for the year prior to the year of application.

You have received this form because the auditor has been unable to verify your income through a review of the portal or tax returns. So that the auditor may verify income, please complete the worksheet below. If you are married, the amounts must include income and deductions for both you and your spouse. The auditor will use the result for purposes of qualifying you for the Homestead Exemption. The estimate of income derived is not an indication of whether or not you or your spouse were required to file income tax returns.

Applicant's name _____

Home address _____

County _____ Tax Year _____

Estimated Ohio Adjusted Gross Income Calculator for Homestead Deduction Only

<u>Income</u>	<u>Amount</u>
1. W-2 and W-2G income.....	\$ _____
2. 1099-R income from retirement plans.....	\$ _____
3. 1099-DIV and 1099-INT income	\$ _____
4. Other income (1099-MISC, etc.; do not include Social Security benefits)	\$ _____
5. Total income (add lines 1-4)	\$ _____
 <u>Deductions</u>	
6. Uniformed services retirement income and Military Injury Relief Fund amounts	\$ _____
7. Disability and survivorship benefits (do not include pension continuation benefits)	\$ _____
8. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses.....	\$ _____
9. Total deductions (add lines 6-8)	\$ _____
10. Estimated Ohio adjusted gross income (subtract line 9 from line 5)	\$ _____

I declare under penalty of perjury that my (our) income for the prior year is reflected in the information provided above.

Applicant Date

Spouse Date

Please read this before you complete the front of this application.

Note: If married, amounts on each line must include total income and deductions from both you and your spouse.

Income

Line 1: Enter amounts from box 1 of your Form(s) W-2. Also enter gambling winnings reported in box 1 of your Form(s) W-2G.

Line 2: Enter your retirement income reported in box 2a of your Form(s) 1099-R. The amount in this box is the taxable amount.

Line 3: Enter your taxable interest income reported in box 1 of your Form(s) 1099-INT. Also enter your ordinary dividends reported in box 1a of your Form(s) 1099-DIV. Both of these amounts are taxable.

Line 4: Enter income from any other sources not included above (income reported on Form(s) 1099-MISC, self-employment income, business income). Do NOT include any Social Security benefits as they are not taxable in Ohio.

Deductions

Line 6: Enter uniformed services retirement income that you included on line 2. Also enter any taxable portion of military injury relief fund amounts that you received. Uniformed services retirement income includes amounts received as retired personnel pay for service in the United States Army, Navy, Air Force, Coast Guard, or Marine Corps uniformed services or reserve, or the National guard, or received by the surviving spouse or former spouse of such a taxpayer under the Survivor Benefit Plan on account of such taxpayer's death.

Line 7: Enter qualifying disability and survivorship benefits that you included on line 2. Disability benefits are benefits paid by an employee's disability plan paid as the result of a permanent physical or mental disability. Survivorship benefits are benefits paid from a qualified survivorship plan as the result of the death of a covered employee. Do not include amounts that otherwise qualify as retirement or pension benefits. Upon reaching your plan's minimum retirement age, the benefits received under that plan become retirement benefits and are no longer deductible. Contact your plan administrator if you are uncertain of the minimum retirement age under your plan.

Line 8: Enter your unreimbursed long-term care insurance premiums and unsubsidized health care insurance premiums. Unreimbursed long-term care insurance premiums are those that you pay during the calendar year on your own; a company, etc. is not paying you back. Medicare Part B is not a deduction because Social Security is not included as taxable income. Unsubsidized health care insurance premiums are those that are not partially paid by someone else such as an employer or a retirement plan. Also include on this line any out-of-pocket medical expenses you paid during the tax year and were not reimbursed to you. Some examples of qualifying expenses include costs for prescription medicine and insulin; hospital costs and nursing care; copayments for medical care; eyeglasses, hearing aids, braces, crutches and wheelchairs.

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 and state issuing (Note: If reason for reduction is
mental disability, the physician or psychologist must hold an Ohio license.)

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 having a physician or psychologist sign 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. See the back page of this form for more information on what constitutes acceptable proof of permanent disability.

Acceptable and Unacceptable Proofs of Permanent and Total Disability

Physician's Certificate: Acceptable. An application based on physical disability must include a certificate signed by a physician. An application based on mental disability must include a certificate signed by a physician or a psychologist licensed to practice in Ohio. **Note:** A chiropractor is not a "physician" for purposes of the Homestead Law.

Federal Agencies:

Social Security Administration (SSA): An SSA (or SSI) form indicating that an applicant is "disabled" is acceptable. The SSA only gives disability benefits to those who are permanently and totally disabled.

Department of Veterans Affairs (VA): Veterans with a total service-connected disability or veterans who are receiving 100% compensation for service-connected disabilities following a determination of individual unemployability should file DTE form 1051 and submit the documentation indicated by that application. If a veteran does not qualify as an eligible disabled veteran, but meets the definition found in R.C. 323.151(D) (provided at the top of this form), the veteran must have a doctor or qualifying psychologist complete this form. No VA documentation reflects the statutory definition of permanent and total disability in R.C. 323.151(D).

Railroad Retirement Board (RRB): The RRB has two types of disability pensions: (1) total and permanent disability and (2) occupational disability. Only the "permanent and total disability" pension is acceptable.

State Agencies:

Bureau of Workers Compensation: A determination of "permanent and total disability" is acceptable. Other determinations, such as "permanent and partial disability" "temporary and total disability," and "temporary and partial disability" are not.

State Retirement Systems: Not acceptable. The Public Employees Retirement System (PERS), the State Teachers Retirement System and the School Employees Retirement System (SERS), do not certify *permanent and total* disability. While the State Highway Patrol Retirement System (HPRS) and the Police and Firemen's Disability and Pension Fund (PFDPF) do certify individuals to be "permanently and totally disabled" these determinations are job-specific and do not rule out the possibility of other substantially remunerative employment using a different set of skills.