



# CLARENCE E. MINGO II

## Franklin County Auditor

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

**FILE 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 have form DTE 105E completed, *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	
Tax dist. and parcel OR registration no.	
First year for homestead exemption	
<input type="checkbox"/> GRANTED	<input type="checkbox"/> 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** \_\_\_\_\_

\_\_\_\_\_ City/State \_\_\_\_\_ ZIP Code

**County in which home is located** \_\_\_\_\_ FRANKLIN \_\_\_\_\_

**Tax district and parcel no. OR registration no.** \_\_\_\_\_  
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. Please check the box that applies to this property. The applicant is:

- |   |  |
|---|--|
| <input type="checkbox"/> An individual named on the deed / title<br><input type="checkbox"/> A purchaser under a land installment contract<br><input type="checkbox"/> A life tenant under a life estate<br><input type="checkbox"/> A mortgagor (borrower) for an outstanding mortgage | <input type="checkbox"/> The settlor under a revocable or irrevocable inter vivos trust, where the applicant has complete control of the assets in the trust. (Must provide copies.)<br><br><input type="checkbox"/> A stockholder in a qualified housing cooperative. See DTE 105A/Supplemental for additional information. |
|---|--|

If the applicant or their spouse owns additional home(s), please provide the address and county below, or attach list.

\_\_\_\_\_ Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_ County \_\_\_\_\_

I declare under the 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, and (4) 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** \_\_\_\_\_

**Signature of Spouse** \_\_\_\_\_ **Date** \_\_\_\_\_

**Applicant's mailing address** \_\_\_\_\_

\_\_\_\_\_ City/State \_\_\_\_\_ ZIP Code \_\_\_\_\_

**Phone number** \_\_\_\_\_ **E-mail address** \_\_\_\_\_

ONCE COMPLETED, MAIL TO:

CLARENCE E. MINGO II  
FRANKLIN COUNTY AUDITOR  
373 South High Street, Columbus, Ohio 43215-6310  
(614) 462-3240

**PLEASE READ BEFORE YOU COMPLETE THE APPLICATION**

**What is the Homestead Exemption?** The homestead exemption provides a reduction in property taxes to any senior or disabled citizen, regardless of income, 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. 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:** 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. *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 are required to provide copies of any contracts, trust agreements, mortgages or other documents that identify the applicant's eligible ownership interest in the home.**

**Qualifications for the Homestead Exemption for Manufactured or Mobile Homes:** To receive the homestead exemption you must be **(1)** at least 65 years of age during the year following the year in which you first file, or be determined to be permanently and totally disabled (see definition at right), or be a surviving spouse (see definition at right), and **(2)** own and occupy your home as your principal place of residence on Jan. 1 of 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 are required to provide copies of any contracts, trust agreements, mortgages or other documents that identify the applicant's eligible ownership interest in the home.

**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 twelve months without any present indication of recovery, or who has been certified as totally and permanently disabled by an eligible state or federal agency.

**FOR COUNTY AUDITOR'S USE ONLY:**

Date filed \_\_\_\_\_

Name on tax duplicate \_\_\_\_\_

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