# Cuyahoga County Fiscal Office

DTE 105A
Rev. 10/07

## 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.

**OFFICE 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.

☐ 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 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

_____

Mailing address

_____ _____

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 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 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.

**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 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.

**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 OFFICE USE ONLY:**

Date filed _____

Name on tax duplicate _____

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

Please return the completed white copy to:

For Real Property
Cuyahoga County
Homestead Department
1219 Ontario Street Room 112
Cleveland, Ohio 44113
For additional questions please phone
**216-443-7050**

Ohio Relay Service (TTY) 1-800-750-0750

For Manufactured Homes
Cuyahoga County
1219 Ontario Street Room 121
Cleveland, Ohio 44113
For additional questions please phone
**216-443-7065**