



Lake County, Ohio

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COUNTY AUDITOR

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ADMINISTRATOR
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LAKE COUNTY ADMINISTRATION CENTER

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HOMESTEAD EXEMPTION QUALIFICATIONS

PLEASE READ CAREFULLY BEFORE COMPLETING THE APPLICATION

In July 2007, the law governing the Homestead Exemption was changed to include ALL homeowners, regardless of income, if they were 65 years of age or totally disabled (if less than 65) and owned and occupied their home as of January 1st. The new law exempts the first \$25,000 of value, thus reducing the amount of taxes on your property.

- 1). You must be 65 years of age (or turn 65) in the year you are applying for or be permanently or totally disabled regardless of age, as certified by the Social Security Administration.
- 2). You must own your home and/or manufactured home as of January 1st of the year for which you are applying and you must be occupying it as your primary place of residence at the time of application. In other words, it must be your voting and mailing address.
- 3).*** In Lake County, **PROOF OF AGE IS A REQUIREMENT**. A **photocopy** of one of the following is acceptable; a driver's license (current or expired), State of Ohio ID card, birth certificate or passport (current or expired) and **must be included with your application**. The application must be filed by Monday, June 3, 2013.
- 4).*** If your home is currently in a Trust or Life Estate, please submit **A COPY OF THE PAGE OF THE TRUST (OR PAGES) THAT SHOW THE TYPE OF TRUST WITH YOUR APPLICATION**. Per Ohio Law, certain Irrevocable Trusts do not allow you to qualify for the exemptions.

If you would have qualified for Homestead in 2012 (per the requirements above) and did not apply, please check the "Late application for prior year" box on the application as well as the current application box. You must have owned the home as of January 1, 2012.

For more information or questions, please contact us at (440) 350-2536.

Lake County Requires Proof of Age And Copy of Trust Agreements

DTE 105A
Rev 4/09

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.

AUDITOR'S 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

the settlor, under a revocable or irrevocable inter vivos trust, where the applicant has complete control of the assets in the trust.

a purchaser under a land installment contract

a life tenant under a life estate

a stockholder in a qualified housing cooperative. See DTE 105A/Supplemental for additional information.

a mortgagor (borrower) for an outstanding mortgage

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 _____

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DTE 105A
Rev. 4/09

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 COUNTY AUDITOR'S USE ONLY:

Date filed _____

Name on tax duplicate _____

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