

Auditor's no. \_\_\_\_\_

DTE 105C  
Rev. 9/16

## Application for Owner-Occupancy Tax Reduction

File with the county auditor no later than Dec. 31.

Please read the back of this form before you complete it. See the instructions for a **Late Application** on the back of this form.

County \_\_\_\_\_

Parcel number \_\_\_\_\_

Application for this year 20\_\_\_\_  Late application for prior year

Tax district \_\_\_\_\_

Name of owner(s) of home \_\_\_\_\_

Address of home \_\_\_\_\_

Date home acquired \_\_\_\_\_

Type of home:  Single family dwelling  Unit within a multi-unit dwelling  Condominium

Is the land surrounding the home more than one acre?  Yes  No

Do you occupy **all** of the home as your principal place of residence?  Yes  No

If answer is no, give details \_\_\_\_\_

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
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I declare under penalty of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature of applicant \_\_\_\_\_

Applicant's address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Phone number \_\_\_\_\_ Date \_\_\_\_\_

For County Auditor's Use Only

Granted

Denied

Tax Year	Parcel number	Total Acres	Land \$	Building(s) \$	Total
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Taxable value eligible for deductions \$ \_\_\_\_\_

Land

Building

Total

Name on tax duplicate \_\_\_\_\_ Date filed \_\_\_\_\_

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

**General Instructions and Information**

**Owner-Occupancy Credit:** The owner-occupancy credit is a 2 1/2% reduction in the taxes charged by qualified levies. The reduction is applied against real property taxes and manufactured home taxes on any manufactured or mobile home on which a manufactured home tax is assessed. A "homestead" is a dwelling or a manufactured or mobile home taxed as real property that is owned and occupied as a home. See R.C. 323.151(A)(1).

**Qualifications:** To receive the owner-occupancy homestead tax reduction, you must own and occupy your home as your principal place of residence (domicile) on Jan. 1 of the year you file for the reduction. A homeowner and spouse are entitled to this homestead tax reduction on only one home in Ohio, unless they can establish that they are domiciled separately. 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.

**Current Application:** If you are applying for the owner-occupancy tax reduction for the first time this year, check the box for **Application for This Year**.

**Late Application:** If you also qualified for the owner-occupancy homestead tax reduction for last year, but did not file an application last year, you may file a **Late Application** by checking the late application box on the front of this form.

**Instructions:** The line after **Auditor's Number** is for the auditor only; do not write on it. The lines following **Parcel Number** and **Tax District** are for the parcel number of your home and for the taxing district in which it is located. If these lines are not already completed, both of these can be found on your tax bill. If you cannot locate them, contact your county auditor. In the line following **Name of Owner(s) of the Home**, list the names of all the owners. If all the names are not on your tax bill, list the names as they appear on the deed to your home.