

Homestead Exemption Program

Qualification Requirements

Washington County



Dear Homeowner,

As your county auditor, I want to do all I can to assist everyone in understanding their Ohio property tax benefits.

This brochure contains information about the Homestead Exemption Program. Applications for the program can be found at the auditor's office, or on our website at www.washingtoncountyauditor.us.

If you have additional questions, please call my office at 740-373-6623 ext. 2123. If you would like to stop by the office, we are available Monday thru Friday from 8:00am to 4:30pm. Our office is located at 205 Putnam Street in Marietta.

If you know someone who might qualify for this program, please share this brochure with them.

Sincerely,

Matthew Livengood

Matthew Livengood
Washington County Auditor

The Facts

Ohio's Homestead Exemption allows qualifying senior citizens, and permanently and totally disabled Ohioans, to reduce their property taxes by exempting \$25,000 of the home's market value. For example, a home with a market value of \$100,000 would be taxed as though it is worth \$75,000. The amount of tax savings varies based on the home's location.

Who qualifies for Homestead Exemption?

Any Ohio homeowner who occupies their home as their principal place of residence as of January 1 of the year they apply for the exemption and who;

- Is able to show a modified gross income that does not exceed \$34,200*; **AND**
- Is at least 65 years old or will reach age 65 during the current tax year; **OR**
- Is certified totally and permanently disabled as of January 1 of the current tax year, regardless of age; **OR**
- Is the surviving spouse of a qualified homeowner, and who was at least 59 years old on the date of their spouse's death.

The principal place of residence is the home where the applicant is registered to vote and their place of residence as shown on their Federal income tax form.

* Your Modified Adjusted Gross Income can be computed by adding Line 3 of your Ohio Return and Line 11 of Schedule A on the Ohio Income Tax Return. The maximum household income permitted to participate in the program is adjusted annually for inflation. Household income includes the income of the applicant and the applicant's spouse. Social Security income is exempt and is not considered income when related to the Homestead Exemption.

Applying for the Homestead Exemption

What forms are required in order to apply?

Complete DTE Form 105A, Homestead Exemption Application for Senior Citizens, Disabled Persons, and Surviving Spouses, and file it with your County Auditor.

If you are requesting the Homestead Exemption based on disability status;

- You must also complete DTE Form 105E, Certificate of Disability for the Homestead Exemption; OR
- You may submit a certificate from select state of federal agencies, such as Social Security.

Where do I apply?

The application must be filed with the County Auditor of the county in which the property is located.

How do I show proof of age?

The application form requires reporting your age and date of birth. The application is signed under the penalty of perjury (Ohio Revised Code 2921.11). Your County Auditor may require age verification, such as driver's license or birth certificate.

How do I prove I am disabled?

If you are physically disabled, you must have DTE Form 105E signed by a physician licensed to practice medicine in Ohio. If you are mentally disabled, you must have the form signed by a physician, psychiatrist or psychologist licensed to practice in Ohio. You may also submit a certificate from select state or federal agencies.

How do I verify my income for the means testing?

Your Modified Adjusted Gross Income can be computed by adding Line 3 of your Ohio Return and Line 11 of Schedule A on the Ohio Income Tax Return.

Frequently Asked Questions

What is the deadline to apply?

Applications for the prior and current year are accepted until December 31 of each year.

How will I know my application has been approved?

The Homestead Exemption reduction will appear on your first half tax bill.

If your application is denied, you will receive a notice explaining the reason for the denial on or before the first Monday in October.

To keep receiving the Homestead Exemption do I have to apply each year?

No. However, in January each year, you will receive a renewal application that must be returned to the County Auditor's office if there have been any changes in ownership and/or income.

If you are a veteran with a 100% service-connected disability, you may qualify for increased benefits thru the Ohio Disabled Veterans Homestead Exemption program. Ask your Auditor's Office for more information regarding this program.