DTE 105C Rev. 2/14

Auditor's no.

Application for Owner-Occupancy Tax Reduction

File with the county auditor no later than the first Monday in June.

Please read the back of this form before you complete it. See the instructions				County	County	
for a Late Application on the back of this form.				Parcel number		
Application for this year 20		Late applicat	tion 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 co	de County	
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 Ye	ear Parcel number	Total Acres	Land	Building(s)	Total	
			\$	\$		
Taxable value eligible for deductions \$						
Land Building Total					Total	
Name on tax duplicate Date filed						
1						

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

General Instructions and Information

Owner-Occupancy Homestead 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 homestead 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.