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.

Application for this year 20 Late application for prior year Parcel number Tax district	Please read the back of this form be for a Late Application on the back	See the instructions	County	County		
Name of owner(s) of home				Parcel numb	er	
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 declare under penalty of perjury that I have examined this application and, to the best of my knowledge and belief, it is rue, correct, and complete. Signature of applicant Applicant's address Phone number Date For County Auditor's Use Only Tax Year Parcel number Total Acres Land Building Total Taxable value eligible for deductions \$ Land Building Total	Application for this year 20	Late applicat	ion for phor year	Tax district_		
Pate home acquired	Name of owner(s) of home					
Taxable value eligible for deductions \$	Address of home					
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Applicant's address Phone number Date For County Auditor's Use Only	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.					
Phone number Date	Signature of applicant					
For County Auditor's Use Only Tax Year Parcel number Total Acres Land Building(s) Total Taxable value eligible for deductions \$						
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Tax Year Parcel number Total Acres Land Building(s) Total Taxable value eligible for deductions \$						
Taxable value eligible for deductions \$ Land Building Total	For County Auditor's Use Only			Granted Denied		
Taxable value eligible for deductions \$ Land Building Total	Tax Year Parcel number	Total Acres	Land	Building(s)	Total	
Land Building Total						
Land Building Total	Taxable value eligible for deductions \$					
				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 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.