

**PORTAGE COUNTY AUDITOR MATT KELLY**  
**Homestead Exemption Application for Senior Citizens,  
Disabled Persons and Surviving Spouses**

**Real property: File with the county auditor on or before Dec. 31.**

**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 Late Application in the instructions on page 3 of this form.

- Current application      INCOME CK BORN 1949 AND AFTER \_\_\_\_\_  
 Late application for prior year      VETERANS \_\_\_\_\_ DD214 \_\_\_\_\_  
 Application of person who received homestead reduction for 2013 or for 2014 for manufactured or mobile homes. Form DTE 105G must accompany this application.      Grandfathered due to DOB \_\_\_\_\_  
 Application of person who received the homestead reduction for 2006 that is greater than the reduction calculated under the current law. Form DTE 105G must accompany this application.

**Type of application:**

- Senior citizen (must be at least age 65 by Dec. 31st of the year for which the exemption is sought)  
 Disabled person (must be permanently and totally disabled on Jan. 1 of the year for which exemption is sought)  
 Surviving spouse (must have been at least 59 years old on the date of the spouse's death and must meet all other homestead exemption requirements)

**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 \_\_\_\_\_      SSN \_\_\_\_\_

Name of spouse \_\_\_\_\_      Spouse's date of birth \_\_\_\_\_      SSN \_\_\_\_\_

Home address \_\_\_\_\_

County in which home is located \_\_\_\_\_

Taxing district and parcel or registration number \_\_\_\_\_  
from tax bill or available from county auditor

**FOR COUNTY AUDITOR'S USE ONLY:**

Taxing district and parcel or registration number \_\_\_\_\_      Auditor's application number \_\_\_\_\_

First year for homestead exemption \_\_\_\_\_      **If you do not file tax returns please fill out form DTE 105H.  
They can be found on the website portagecountyauditor.org**

Date filed \_\_\_\_\_

Name on tax duplicate \_\_\_\_\_

Taxable value of homestead: Taxable land \_\_\_\_\_      Taxable bldg. \_\_\_\_\_      Taxable total \_\_\_\_\_

**Method of Verification (must complete one):** **Important please read below**

Tax commissioner portal: Year \_\_\_\_\_

Total OAGI \_\_\_\_\_

**INCOME LIMIT**

**\$41,000 FOR 2026/25 TAXES**

Ohio tax return (line 3): Year \_\_\_\_\_

Total OAGI \_\_\_\_\_

**\$40,000 FOR 2025/24 TAXES**

Federal tax return (line 4, 1040EZ): Year \_\_\_\_\_

Total FAGI \_\_\_\_\_

**Check Line 3 of State of Ohio**

(line 21, 1040A): Year \_\_\_\_\_

Total FAGI \_\_\_\_\_

**Tax Return to determine if you**

(line 37, 1040): Year \_\_\_\_\_

Total FAGI \_\_\_\_\_

**qualify, if amount on line 3 is**

Worksheet (attached): Estimated OAGI \_\_\_\_\_

**lower than you qualify. We do**

Granted     Denied

**need to see the tax return. Need**

County auditor (or representative) \_\_\_\_\_

**a copy of first page of State  
Return where Line 3**

MAIL TO: PORTAGE COUNTY AUDITOR  
449 S. MERIDIAN STREET  
MATT KELLY  
P.O. BOX 1217  
RAVENNA, OH 44266  
(330) 297-3571

Phone number \_\_\_\_\_  
E-mail address \_\_\_\_\_  
Mailing address \_\_\_\_\_  
Date \_\_\_\_\_  
Signature of applicant \_\_\_\_\_  
Signature of spouse \_\_\_\_\_

I (we) acknowledge that by signing this application, I (we) delegate to both the Ohio tax commissioner and to the auditor of the county in which the property for which I am seeking exemption, I (we) delegate to both the Ohio tax commissioner and to the auditor of the county and to the auditor of the homesteaded property to release my tax and/or financial records and to examine and consult regarding such records for the purpose of determining my eligibility for the homestead exemption or a possible violation of the homestead laws. Such records shall not contain any federal tax information as defined in I.R.C. 6103 and received from the Internal Revenue Service. I expressly waive the confidentiality provisions of the Ohio Revised Code, including O.R.C. 5703.21 and 5747.18, which may otherwise prohibit disclosure, and agree to hold the Ohio tax commissioner and county auditor harmless with respect to the limited disclosure herein. Except as authorized by law, the parties to which this authority is delegated shall maintain the confidentiality of the information received and the information shall not otherwise be re-disclosed.

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, (4) my total income for myself and my spouse for the preceding year is as indicated above and (5) I have examined this application, and to the best of my knowledge and belief, this application is true, correct and complete.

Total income for the year preceding year of application, if known (see instructions): \_\_\_\_\_

Have you or do you intend to file an Ohio income tax return for last year?  Yes  No **GRANDFATHERED**  
Address \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_  
ZIP code \_\_\_\_\_  
County \_\_\_\_\_

If the applicant or the applicant's spouse owns a second or vacation home, please provide the address and county below.

- other \_\_\_\_\_
- a stockholder in a qualified housing cooperative. See form DTE 105A - Supplement for additional information.
- the settlor, under a revocable or irrevocable inter vivos trust, holding title to a homestead occupied by the settlor as a right under the trustee of a trust with the right to live in the property
- a mortgagor (borrower) for an outstanding mortgage
- a life tenant under a life estate
- a purchaser under a land installment contract
- an individual named on the deed
- The applicant is:**

In order to be eligible for the homestead exemption, the form of ownership must be identified. 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.