

# 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
- ☐ Late application for prior year
- ☐ Application of person who received homestead reduction for 2013 or for 2014 for manufactured or mobile homes. Form DTE 105G must accompany this application.
- ☐ 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.

INCOME CK BORN 1949 AND AFTER \_\_\_\_\_  
VETERANS \_\_\_\_\_ DD214 \_\_\_\_\_

Grandfathered due to DOB \_\_\_\_\_

**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](http://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 \_\_\_\_\_

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

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

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

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

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

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

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

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

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

☐ Granted    ☐ Denied

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

**INCOME LIMIT**

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

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

**Check Line 3 of State of Ohio  
Tax Return to determine if you  
qualify, if amount on line 3 is  
lower than you qualify. We do  
need to see the tax return. Need  
a copy of first page of State  
Return where Line 3**

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.

**The applicant is:**

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

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

**GRANDFATHERED**

Have you or do you intend to file an Ohio income tax return for last year? ☐ Yes ☐ No

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

**Income Verified**

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.

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 is located, and to their designated agents, the authority 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 disclosures 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.

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

Signature of spouse \_\_\_\_\_

Mailing address \_\_\_\_\_

Date \_\_\_\_\_

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

E-mail address \_\_\_\_\_

MAIL TO: PORTAGE COUNTY AUDITOR  
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