

## WHAT IS THE HOMESTEAD EXEMPTION?

This program provides a reduction in property taxes. Qualifying seniors or permanently and totally disabled Ohio homeowners who occupy their own home are eligible to receive a \$25,000 reduction applied to the taxable value of their home which results in a reduction of taxes owed.

## HOW DO I APPLY FOR THE HOMESTEAD EXEMPTION?

If you are 65 or older or permanently and totally disabled and have an Ohio adjusted income less than \$31,800 you may complete the Homestead Exemption Application Form, for 2016 tax year, then file it with the Auditor's Office at 101 E Main Street, Batavia, Ohio 45103. The form is also available on our website at [www.clermontauditor.org](http://www.clermontauditor.org)

## HOMESTEAD EXEMPTION CHANGES

With the passage of the new budget bill, HB 59, major changes to the Homestead Exemption program were made. Beginning January 1, 2014, means testing will be reintroduced to qualify for this program. New applicants aged 65 or older or totally and permanently disabled will have to show they have an annual Ohio adjusted gross income less than \$31,800 to qualify for the exemption. Therefore, anyone turning 65 after December 31, 2013 will have to meet the new requirements for this exemption.

***This will not affect people who were on the program prior to December 31, 2013.*** Those owners will continue to receive the reduction as they have in the past. For manufactured home owners the changes take effect for tax year 2015.

***If you are a totally disabled veteran you may qualify for an additional reduction in property taxes. Please contact our office at 513-732-7150 for information.***

## WHO QUALIFIES FOR THE CURRENT HOMESTEAD EXEMPTION?

Any Ohio resident homeowner who meets any one of the following:

- Is at least 65 years old; OR
- Is totally and permanently disabled as certified by a licensed physician or psychologist, or a state or federal agency; OR
- Is the surviving spouse of a person who was receiving the previous Homestead Exemption at the time of death and where the surviving spouse was at least 59 years old on the date of death; AND
- Has an Ohio adjusted gross income less than \$31,800

To qualify, an Ohio resident also must own and occupy a home as his/her principal place of residence as of January 1st of the year for which they are applying for either real property or manufactured home. For individuals who own more than one home, the principal place of residence is the home where the person is registered to vote and is the person's place of residence for income tax purposes.