



# County of Hamilton

**DUSTY RHODES  
AUDITOR**

Homestead Division  
138 East Court Street, Room 304  
Cincinnati, Ohio 45202  
(513) 946-4099

**Please read this document BEFORE completing your *Homestead Application***

## **HERE'S HOW THE HOMESTEAD ENHANCED EXEMPTION FOR DISABLED VETERANS WORKS:**

- *Qualified applicants who were found to be a 100% Service-Connected Disabled Veteran as of no later than January 1 of the current year should complete form DTE 105I instead of DTE 105A.*
- **Proof of your 100% service-connected disability rating must be provided with your application.**
- **When applying please provide a copy of each spouse's driver's license or State of Ohio ID card.**
- **If either spouse owns additional property, it will be requested to show proof from the other county and state for each property, indicating that no residency based credits are being received.**
- **If you hold ownership under a Trust Agreement, provide a copy of the first page of the trust identifying the parties to the trust as well as the signature and notarization page/s of the trust.**
- **If you hold ownership as a Life Tenant under a Life Estate deed, provide a copy of the deed or if you are Purchaser under a Land Installment Contract, provide a copy of the land contract.**
- *Applications must be RECEIVED in our office by or before the last business day of the current calendar year. A postmark of the deadline date is NOT considered to be received on time.*
- **If you have any questions regarding the program or the application or forms, please call the Homestead Division at 513-946-4099.**
- **PLEASE SCROLL DOWN OR SEE THE REAR OF THIS PAGE TO LEARN MORE ABOUT TERMS AND RULES AND TO OBTAIN OUR MAILING ADDRESS.**
- **Thank you for your interest!**

## Please Read Before You Complete the Application

**What is the Veteran's Enhanced Homestead Exemption?** The Veteran's Enhanced Homestead Exemption provides a reduction in property taxes to qualified disabled veterans, or a surviving spouse, on the dwelling that is that individual's principal place of residence and up to one acre of land of which an eligible individual is an owner. The reduction is equal to the taxes that would otherwise be charged on up to \$50,000 of the market value of an eligible taxpayer's home. .

**What your signature means?** By signing the application, you affirm under penalty of perjury that your statements on the application are true, accurate, and complete to the best of your knowledge and belief and the documentation you have presented was received from the Department of Veterans Affairs, its predecessor or successor. A conviction of willfully falsifying information on this application will result in the loss of the homestead exemption for a period of three years.

**Qualifications for the Enhanced Homestead Exemption:** To receive the exemption you must be (1) determined to have a 100% service-connected disability as of Jan.1 of the year you file or be a surviving spouse, and (2) own and have occupied your home as your principal place of residence on Jan. 1 of the year in which you file the application. If the property is being purchased under a land contract, is owned by a life estate or by a trust, or the applicant is the mortgagor of an outstanding mortgage on the property, you may be required to provide copies of any contracts, trust agreements, mortgages, or other documents that identify the applicant's eligible ownership interest in the home.

**100% Disability:** In order to qualify as 100% disabled, you must be a veteran of the armed forces of the United States, including reserve components thereof, or the National Guard, and must have received a permanent, total disability rating or a total disability rating for a service-connected disability or combination of service-connected disabilities for which the schedule for rating disabilities in the Code of Federal Regulations, as amended, prescribes a 100% evaluation. You must submit a letter or other written confirmation from the Department of Veterans Affairs, its predecessor or successor agency, evidencing 100% disability rate, either from a single service-connected disability or from a combination of service-connected disabilities for which the Department of Veterans Affairs has granted 100% disability.

While the Department of Veterans Affairs certifies both a compensation rating and a disability rating, the auditor will only consider the veteran's disability rating. The compensation rating *will not* qualify a veteran for homestead even if the compensation rate equals 100%.

**Current Application:** If you qualify for the homestead exemption for the first time this year (for real property) or for the first time next year (for manufactured or mobile homes), check the box for **Current Application** on the front of the application.

**Late Application:** If you also qualified for the homestead exemption for last year (for real property) or for this year (for manufactured or mobile homes) on the same property for which you are filing a current application, but you did not file a current application for that year, you may file a late application for the missed year by checking the **Late Application** box on the front of the application. You may only file a late application for the same property for which you are filing a current application.

**Definition of a Surviving Spouse (Enhanced Homestead Exemption):** An eligible surviving spouse must (1) be the surviving spouse of a person who was receiving the homestead exemption for the year in which the death occurred, (2) must have occupied the homestead at the time of the veteran's death and (3) must acquire ownership of the homestead or, in the case of a homestead that is in a housing cooperative, continue to occupy the homestead.

**Permanent Disability:** Permanent and totally disabled means a person who has, on the first day of January of the year for which the homestead exemption is being requested, some impairment of body or mind that makes him/her unfit to work at any substantially remunerative employment which he/she is reasonably able to perform and which will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery, or who has been certified as totally and permanently disabled by an eligible state or federal agency.

**Please use below mailing address:**

Hamilton County Auditor  
Attn: Homestead Department  
138 East Court Street Rm. 304  
Cincinnati, Ohio 45202



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## Homestead Exemption Application for Disabled Veterans and Surviving Spouses

*Application to be filed with County Auditor On or Before the last business day of the current calendar year.*

**Please attach to your application a copy of applicant and spouse's driver's license or State issued ID card**

Please read the instructions before you complete this form.

Non-Veteran disabled applicants must complete form DTE 105A.

**FOR COUNTY USE ONLY:**

Parcel / Registration Number: \_\_\_\_\_  
Amount of Refund Granted: \_\_\_\_\_  
First Year of Homestead Exemption: \_\_\_\_\_

- Current Application       Late Application for Prior Year

**Type of Application:**

- Disabled Veteran (must have been found 100% Service-Connected Disabled on or before January 1 of current calendar year)  
 Surviving Spouse of Disabled Veteran

**Type of home:**

- Single family dwelling       Unit in a multi-unit dwelling       Manufactured or mobile home  
 Land under a manufactured or mobile home       Condominium       Unit in a housing cooperative

**Applicant's name:** \_\_\_\_\_ **Birthdate:** \_\_\_\_\_

**Name of spouse :** \_\_\_\_\_ **Birthdate:** \_\_\_\_\_

**Address** \_\_\_\_\_ **City** \_\_\_\_\_ **State** \_\_\_\_\_ **Zip** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_ **County:** \_\_\_\_\_

**Parcel or Registration number:** \_\_\_\_\_ (from tax bill or available from county auditor)

**Were you discharged or released from active duty under honorable conditions? You will need to provide a copy of your Department of Defense Form 214 (DD214).  Yes  No**

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.

- an individual named on a 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  
 other \_\_\_\_\_

*If the applicant or the applicant's spouse owns a second or vacation home (in or outside of Hamilton County), please provide the full address(es) below or as an attachment. Verification of credits received elsewhere may be requested.*

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Address	City	State	Zip Code	County
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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) the documentation presented regarding my disability has been received from the Department of Veterans Affairs, its predecessor or successor agency and (5) I have examined this application, and to the best of my knowledge and belief, this application is true, correct and complete.

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

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

\_\_\_\_\_  
**Complete Mailing address (Required)**

\_\_\_\_\_  
**Date (Required)**

\_\_\_\_\_  
**City                      State                      Zip**

\_\_\_\_\_  
**E-mail address (optional)**