Auditor's no. ____________

Application for Owner-Occupancy Tax Reduction

File with the county auditor no later than Dec. 31.

Please read the back of this form before you complete it. See the instructions for a **Late Application** on the back of this form.

County ____________

Parcel number ____________

Tax district ____________

☐ Application for this year 20____ ☐ Late application for prior year

Name of owner(s) of home ____________

Address of home ____________

Date home occupied ____________

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

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.

Signature of applicant ____________

Applicant's address ____________

____

____

Phone number ____________ Date ____________

For County Auditor's Use Only ☐ Granted ☐ Denied

Tax Year	Parcel number	Total Acres	Land	Building(s)	Total
			$	$	

Taxable value eligible for deductions $ ____________ ____________ ____________

Land 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 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 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.