

Please read before you complete the application.

What is the Homestead & Manufactured or Mobile Home Tax Exemption for the Surviving Spouse of a Public Service Officer Killed in the Line of Duty?

Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by the surviving spouse of a public service officer killed in the line of duty are reduced for tax year 2020 and each tax year thereafter for which an application for the reduction has been approved.

For the surviving spouse of a public service officer, "homestead" means either of the following: (a) A dwelling, including a unit in a multiple-unit dwelling and a manufactured home or mobile home taxed as real property pursuant to R.C. § 4503.06(B) of the Revised Code, owned and occupied as a home by the surviving spouse as a domicile is in this state or (b) A unit in a housing cooperative that is occupied as a home, but not owned, by the surviving spouse whose domicile is in this state.

The homestead includes so much of the land surrounding it, not exceeding one acre, as is reasonably necessary for the use of the dwelling or unit as a home.

The reduction is equal to the taxes that would otherwise be charged on up to \$50,000 of the market value of the homestead. The reduction is in lieu of the homestead exemption for the aged, disabled, and surviving spouses and the homestead exemption for veterans with service-connected disabilities and surviving spouses. The reduction applies to only one homestead owned and occupied by such surviving spouse.

The manufactured home taxes levied on a manufactured or mobile home that is owned and occupied by the surviving spouse of a public service officer killed in the line of duty are reduced for tax year 2021 and each tax year thereafter for which an application for such reduction has been approved, provided the surviving spouse did not acquire ownership of the home from a person, other than the surviving spouse's deceased public service officer spouse, related by consanguinity or affinity for the purpose of qualifying for the reduction. For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(2) of that section (taxed like real estate), the reduction equals the taxes that would otherwise be charged on up to \$50,000 of the true value of the property in money. For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D) (1) of that section (personal property tax approach), the reduction equals the manufactured home taxes that would otherwise be assessed on \$50,000 of cost to the owner, or the market value at the time of purchase, whichever is greater. The reduction is in lieu of any reduction for the aged, disabled, and surviving spouses and for veterans with service-connected disabilities and surviving spouses. The reduction applies to only one manufactured or mobile home owned and occupied by such surviving spouse.

What Your Signature Means: By signing the front of this form, you affirm under penalty of perjury that your statements on the form are true, accurate and complete to the best of your knowledge and belief and that the documentation you have presented is genuine and was received from an employee or officer of the board of trustees of a retirement or pension fund in this state or another state or from the chief or other chief executive of the department, agency, or other employer for which the public service officer served when killed in the line of duty. 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 Homestead Exemption for Real property and Manufactured Homes: Application can be made by a surviving spouse of a "public service officer" killed in the line of duty, which means death in the line of duty or death from injury sustained in the line of duty, including a heart attack or other fatal injury or illness caused while in the line of duty. A public service officer is a peace officer, which has the same meaning as in section 2935.01 of the Revised Code; firefighter, whether paid or volunteer, of a lawfully constituted fire department; first responder, EMT-basic, EMT-I, and paramedic, which have the same meanings as in section 4765.01 of the Revised Code; or an individual holding any equivalent position in another state. The homestead or manufactured or mobile home qualifies for a reduction in taxes for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries. The homestead or manufactured or mobile home qualifies for a reduction in taxes for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries. A individual has only one principal place of residence, which determines, among other things, where the individual is registered to vote and where the individual declares residency for income tax purposes.

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 this form.

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 this form. You may only file a late application for the same property for which you are filing a current application.

Please note that a free copy of the Ohio Revised Code is available on the web at codes.ohio.gov/orc.

FOR COUNTY AUDITOR'S USE ONLY:

Taxing district and parcel or registration number _____ Auditor's application number _____

First year for homestead exemption _____

Date filed _____

Name on tax duplicate _____

Taxable value of homestead: Taxable land _____ Taxable bldg. _____ Taxable total _____

Duty Documentation Verified Yes No Request Granted Denied

County auditor (or representative) _____ Date _____