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About Us

The Real Estate Division of the Athens County Auditor's Office administers the Homestead Exemption Program in accordance with Ohio Revised Code §323.151, §323.152 and §323.153.

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Questions

We are here to assist you if you still have questions or need additional information.

Applications are available online and in our office. We will be glad to mail you an application upon request.

Filing Deadline:
December 31, 2021

Athens County Auditor's Office



2021 Homestead Exemption Program



Attention Veterans:

Enhanced Benefits for Veterans with a Service-Connected Disability



What is the Homestead Exemption Program?

The homestead exemption allows low-income senior citizens and permanently and totally disabled Ohioans, to reduce their property tax bills, by shielding some of the market value of their homes from taxation. The exemption, which takes the form of a credit on property tax bills, allows qualifying homeowners to exempt up to \$25,000 of the market value of their homes from all local property taxes. For example, through the homestead exemption, a home with a market value of \$100,000 is billed as if it is worth \$75,000.

The exact amount of savings varies from location to location. The tax exemption is limited to the homestead, which Ohio law defines as an owner's dwelling and up to one acre of land. The value of the exemption may not exceed the value of the homestead.

Who Qualifies for the Homestead Exemption?

For real property owners who are not currently receiving homestead, or do not qualify for 2013, the homestead exemption is available to any Ohio resident homeowner who:

1. Meets the means-test and has an Ohio Adjusted Gross Income of \$34,200 or less, and
2. Is at least 65 years old or turns 65 in the year for which they apply; or
3. Is totally and permanently disabled as of January 1 of the year for which they apply, as certified by a licensed physician or psychologist, or a state or federal agency, or
4. 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 of age on the date of death.



Veterans with a Service-Connected Disability

In 2014, Amended Substitute H.B. 85, added a new classification to the Homestead Exemption Program.

Veterans with a “100% service-connected disability rating” as certified by the U.S. Department of Veteran’s Affairs, are entitled to a tax savings on up to \$50,000 of the market value of their home.

Veteran’s income will not disqualify them from receiving this benefit.

To qualify for the disabled veterans enhanced homestead exemption, a veteran must meet the following requirements:

- 1) Own and occupy their home as their primary place of residence on January 1st of the year for which they apply, and
- 2) Be a veteran of the armed forces of the United States (including the reserve components or the National Guard) who has received a permanent total disability rating, or a 100 % total disability rating for a service-connected disability or combination of service-connected disabilities.

Only VA documentation will be accepted to certify 100% disability for the purposes of the enhanced exemption.

How do I apply for the Homestead Exemption?

Complete the Homestead Exemption Application Form DTE 105A and file it with the Athens County Auditor’s office. Forms are available upon request.

When is the deadline to apply?

Applications for real property must be file on or before December 31st of the year for which homestead is sought. Applications for manufactured homes must be filed anytime on or before the first Monday in June.

Who is considered a homeowner?

Homeowners must own and occupy their residence on January 1st of the year for which the application is filed. A homeowner is defined as a person whose name appears on the deed, a purchaser under land contract, a person with a life estate, or a person who is a trustee or settlor of a trust.

How do I show proof of my age?

You must report your age and date of birth on the Application and provide supporting documentation. Acceptable forms of proof are a birth certificate or drivers license.

How do I show proof of my disability?

Along with your application you will need to include a Certificate of Disability (Form DTE 105E) signed by your physician , or a certificate from a state or federal agency with your initial application.

How do I show proof of income?

The first page of your Ohio Income Tax Return must be submitted with the application. If you are not required to file an income tax return, form DTE 105H, Addendum to the Homestead Exemption Application should be completed and returned with your application. No other evidence of income is required when filing this form.

Will I lose other benefits or tax credits that I am currently receiving?

No. The Homestead Exemption is a separate program and will not affect any other benefits or tax credits you may be receiving.

How soon after applying will I receive a credit my tax bill?

Applications filed this year will see the reduction on the tax bill received next year.

Providing false information on the application is considered perjury and is subject to prosecution.

Homestead Exemption Savings (Tax Year 2020)	
Maximum	\$ 512.77
Average	\$ 435.02
Minimum	\$ 377.04

Widow/Widower of Peace Officer, Firefighter, or Emergency Responder

House Bill 17 is an enhancement to the Homestead Exemption Program which begins in January 2021.

A widow/widower of a peace officer, firefighter, or other emergency responder who dies in the line of duty, or by an injury or illness sustained in the line of duty, may be granted a homestead exemption. Widow/Widowers who qualify are entitled to a savings up to \$50,000 of the market value of their home.

To qualify for the enhanced homestead exemption, a widow/widower must own and occupy their primary residence on January 1 of the year for which they apply, and must provide confirmation that the Public Service Officer was killed in the line of duty.

The exemption applies for tax year 2021 and thereafter as long as the surviving spouse remains eligible and does not remarry.

THANK YOU to our Emergency Responders