



Columbiana County Auditor

Columbiana County Court House - Lisbon, Ohio 44432 – telephone (330) 424-9515
Fax: (330) 424-9745

PRESS RELEASE - FOR IMMEDIATE RELEASE

**For more information contact:
Nancy Gause Milliken
330.424-9515 ext 1001**

Columbiana County Auditor Nancy Milliken reminds senior citizens that she will be accepting applications for the homestead exemption through Monday - June 4, 2012.

Seniors who are already signed up do not need to reapply; the new enrollment period is designed primarily for individuals who were not previously eligible for the newly expanded homestead exemption program. Any permanently and totally disabled or senior citizen that will be age 65 – or older – in 2012 is eligible for the new program. Nancy reported that there is no longer an income requirement. Senior citizens and permanently and totally disabled county homeowners who were eligible last year and missed the deadline to sign up now have another opportunity to claim the exemption for the 2011 tax year.

Homestead applications for the 2012 tax year (bills payable in 2013) are now available at your county auditor's office. The new applications include a box, "Late application for prior year" that the taxpayer may check if they also wish to claim the exemption for the 2011 tax year. Taxpayers may check the box as long as they are seeking the exemption for a home they have owned and lived in since January 1, 2011. The completed application should be submitted to Nancy's office. Likewise, if the taxpayer misses this year's deadline (June 4, 2012), they may apply next year for both the 2012 and 2013 tax year.

How the taxpayer will receive the credit for the late homestead exemption application for 2011 (or 2012) will depend on when the application was received and approved by Nancy's office. Taxpayers may receive a corrected first-half tax bill that includes the homestead savings, have the entire tax savings applied to the second-half bill, or receive a refund in the form of a check later this year.

Please read before you complete the application.

What is the Homestead Exemption? The homestead exemption provides a reduction in property taxes to any senior or disabled citizen, regardless of income, 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 \$25,000 of the market value of an eligible taxpayer's homestead.

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. 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: To receive the homestead exemption you must be (1) at least 65 years of age during the year you first file, or be determined to have been permanently and totally disabled (see definition at right), or be a surviving spouse (see definition at right), 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. 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. You may be required to present evidence of age. 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 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.

Qualifications for the Homestead Exemption for Manufactured or Mobile Homes: To receive the homestead exemption you must be (1) at least 65 years of age during the year following the year in which you first file, or be determined to be permanently and totally disabled (see definition at right), or be a surviving spouse (see definition at right), and (2) own and occupy your home as your principal place of residence on Jan. 1 of the year following the year in which you file the

application. 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. You may be required to present evidence of age. 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 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.

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.

Definition of a Surviving Spouse: An eligible surviving spouse must (1) be the surviving spouse of a person who was receiving the homestead exemption by reason of age or disability for the year in which the death occurred, and (2) must have been at least 59 years old on the date of the decedent's death.

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 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.

FOR COUNTY AUDITOR'S USE ONLY:

Date filed _____

Name on tax duplicate _____

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