

OWNER OCCUPIED CREDIT

The owner-occupancy credit is a reduction in the taxes charged by qualified levies.

What is the owner occupied credit?

The owner-occupancy credit is a reduction in the taxes charged by qualified levies. Eligible dwellings generally include manufactured or mobile homes taxed as real property AND owned and occupied as a home.

Who may qualify for the owner-occupied credit?

- You must own and occupy your home as your primary place of residence (domicile) on Jan. 1 of the year you file for the reduction.
- A homeowner and spouse are entitled to this tax reduction on only one home, unless they can establish that they are domiciled separately.
- A person only has one primary place of residence. Your primary place of residence determines, among other things, where you are registered to vote and where you declare residency for income tax purposes.

If you have additional questions about whether you qualify for the owner-occupied credit, please contact our office or visit our website.

Did I miss the deadline to apply?

You may apply for the tax reduction for this year and as a late applicant for the previous year. If you are applying for the owner occupancy tax reduction for the first time this year, check the box for Application for this year. If you also qualified for the owner-occupancy tax reduction for last year, but did not file an application last year, check the late application box on the front of the form.

For more questions or more information:



(513) 946-4099



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HOMESTEAD EXEMPTION

The Homestead Exemption allows low-income senior citizens and permanently and totally disabled Ohioans to reduce their property tax bills.

What is the homestead exemption?

The homestead exemption is a State of Ohio program that provides a reduction in property taxes to a qualifying senior or disabled citizen, on the dwelling that is that individual's primary place of residence and up to one acre of land of which an eligible individual is an owner.

Who may qualify for 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 as of Jan. 1, and (2) own and have occupied your home as your primary place of residence on Jan. 1 of the year in which you file the application, and (3) your 2023 modified adjusted gross income was less than \$38,600
- Late filers for tax year 2023 will be eligible for that year only if their income for 2022 was less than \$36,100
- Social Security payments are not considered in the income requirements

Additional programs are available for disabled veterans and for surviving spouses of public service officers killed in the line of duty; see website for details.

Will I pay property taxes if I am granted an exemption?

Yes, but the taxes will be reduced. The reduction is equal to the taxes that would otherwise be charged on up to \$26,200 of the market value of an eligible taxpayer's home. The reduction for 100% Service-Connected Disabled Veterans would be equal to the taxes that would otherwise be charged on up to \$52,300 of the market value of an eligible taxpayer's home

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