

# Homestead Exemption Program

Spouses of Public Service Officers Killed in the Line of Duty

## Muskingum County



Dear Homeowner,

As your County Auditor, I want to do all I can to assist everyone in understanding their Ohio property tax benefits.

This brochure contains information about the Homestead Exemption Program for Surviving Spouses of Public Service Officers Killed in the Line of Duty. Applications for the program can be found at the Auditor's Office or on our website at [www.muskingumcountyauditor.org](http://www.muskingumcountyauditor.org).

If you have additional questions, please call me at 740-455-7109. If you would like to stop by the office, we are available Monday thru Friday from 8:30am to 4:30pm. Our office is located in the Muskingum County Courthouse at 401 Main Street in Zanesville.

If you know someone who might qualify for this program, please share this brochure with them.

Sincerely,  
*Debra J. Nye*

Debra J. Nye  
Muskingum County Auditor

## The Facts

Ohio's Homestead Exemption for Surviving Spouses of Public Service Officers Killed in the Line of Duty, provides qualifying surviving spouses a reduction in property taxes on the dwelling that is the 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 \$50,000 of the market value.

### **Who qualifies for Homestead Exemption?**

To qualify for this exemption, you must be the Surviving Spouse of a Public Service Officer Killed in the line of duty while serving as a:

- Peace Officer
- Firefighter, whether paid or volunteer, of a lawfully constituted fire department
- First responder (has the same meaning as in ORC 4765.01(A))
- EMT- basic (has the same meaning as in ORC 4765.01 (B))
- EMT-I (has the same meaning as in ORC 4765.01 (C))
- Paramedic (has the same meaning as in ORC 4765.01 (D))
- Equivalent position in another state

Your principal place of residence must be the home where the applicant is registered to vote and the place of residence as shown on your Federal income tax form.

### **Applying for the Homestead Exemption**

#### ***What forms are required in order to apply?***

- The DTE Form 105K, Homestead Exemption Application for Surviving Spouses
- Proof of your status as Surviving Spouse

#### ***How do I show proof that I am a surviving spouse?***

Documentation that states your status as a surviving spouse of a public service officer received by an employee or officer of the board of trustees of a retirement or pension fund in this state or another state or documentation 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.

#### ***Where do I apply?***

The application must be filed with the County Auditor of the county in which the property is located.

### **Frequently Asked Questions**

#### ***What is the deadline to apply?***

Applications for the prior and current year are accepted until December 31 of each year.

#### ***How will I know my application has been approved?***

The Homestead Exemption reduction will appear on your first half tax bill.

If your application is denied, you will receive a notice explaining the reason for the denial on or before the first Monday in October.

#### ***To keep receiving the Homestead Exemption do I have to apply each year?***

No; however, in January each year you will receive a Continuing Homestead Application. If nothing changes, you do not need to submit this application.