

# Owner-Occupancy Reduction

Qualification Requirements

## 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 Owner-Occupancy Reduction program. 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 at 401 Main Street in Zanesville.

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

Sincerely,

*Tina M. Huebner*

Tina M. Huebner  
Muskingum County Auditor

## The Facts

Ohio's Owner-Occupancy Program is a 2 ½% reduction in the taxes charged by qualified levies. The reduction is applied against real property taxes and manufactured home taxes on any manufactured or mobile home on which a manufactured home is assessed. A "homestead" is a dwelling or a manufactured or mobile home taxed as real property that is owned and occupied as a home. Please see Ohio Revised Code 323.151(A)(1).

### Who qualifies for Owner-Occupancy Reduction?

Any Ohio homeowner who occupies their home as their principal place of residence as of January 1 of the year they apply for the tax reduction.

A homeowner and spouse are entitled to this reduction on only one home in Ohio, unless they can establish that they are living separately.

The principal place of residence is the home where the applicant is registered to vote and their place of residence as shown on their Federal income tax form.

### 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 Owner Occupancy tax reduction will appear on your first half tax bill.

If your application is denied, you will receive a notice explaining the reason by mail.

