

## Homestead Exemption and Owner-Occupancy Reduction Certificate of Denial

County _____
Parcel or registration no. _____
Tax district _____
Application no. _____

To \_\_\_\_\_  
Name of applicant

I have fully investigated the facts and statements contained in your application for a homestead exemption under (check one box):

- Ohio Revised Code section (R.C.) 323.152(A) for the homestead exemption for senior citizens (age 65 and older), disabled persons or surviving spouses, for real property;
- R.C. 4503.065 for the homestead exemption for senior citizens (age 65 and older), disabled persons or surviving spouses, for manufactured or mobile homes;
- R.C. 323.152(B) for the owner-occupancy tax reduction for owner-occupied homes.

Based on that investigation, I find that the exemption requested is denied for the following reason(s):

I hereby certify that I mailed a copy of this denial to the applicant on \_\_\_\_\_  
Date

\_\_\_\_\_  
County auditor

**Instructions for appeal:** If you believe that your application has been improperly denied or that the reduction is less than that to which you are entitled, you may file an appeal with the county board of revision on form DTE 106B, which you may obtain from the county auditor or at the Ohio Department of Taxation's Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Instructions for the county auditor:** The county auditor shall send this form to the applicant by the first Monday in October. For applications received or denied after that date, the auditor shall send this form upon denial of the application.