

Instructions to Accompany Form DTE 105A – Homestead Exemption Application for Senior Citizens, Disabled Persons and Surviving Spouses Occupying a Unit in a Housing Cooperative

1. The county auditor should attach these instructions to the front of form DTE 105A when giving it to the owner-corporation of a housing cooperative.
2. The owner-corporation should, in turn, give both forms to each occupant of the housing cooperative by March 1.
3. The **occupant** must **file** the completed DTE 105A **with the corporation** that owns and operates the housing cooperative **by May 1**.

Definitions

1. A “homestead” includes a unit in a housing cooperative that is occupied as a home, but not owned, by an individual whose domicile is in Ohio. Ohio Revised Code (R.C.) §323.151(A)(2).
2. A qualifying “housing cooperative” is a housing complex with at least two units that is owned and operated by a nonprofit corporation that (1) issues a share of the corporation’s stock to an individual, entitling the individual to live in a unit of the complex, and (2) collects a monthly maintenance fee from the individual to maintain, operate and pay the taxes of the complex. R.C. §323.151(F).

Filing Procedures

Although the occupier of a unit in a housing cooperative must meet the same age and disability requirements as other ap-

plicants, the filing procedures differ from those used by owner-occupiers of a homestead.

1. By March 1 – The corporation must obtain applications from the county auditor and provide one to each **new** occupant.
2. By May 1 – The occupant must submit the completed application to the corporation.
3. By May 15 – The corporation must file all completed applications and the information required by R.C. 323.159(B) with the county auditor.
4. During January – The county auditor will furnish by ordinary mail a continuing application to each person issued a certificate of reduction under R.C. 323.159 for the preceding year. The continuing application must be returned to the county auditor by the first Monday in June.

Notice to Occupant: The property owner will forward the completed DTE 105A to the county auditor along with other information to assist the auditor in determining the reduction in taxes on the housing cooperative for the tax year for which you applied. **The county auditor will send you a certificate of approval or denial by the first Monday in October.** Your monthly maintenance fee for the following year will be reduced by 1/12th of the reduction in taxes attributed to your unit if your application is approved.

R.C. §323.159(D)