

OHIO DISABLED VETERANS HOMESTEAD EXEMPTION

Assistance for Disabled Veterans (and Spouses)

H.B. 85 Effective 9/11/14

Attention Disabled Ohio Veterans *Effective 09/11/2014*

The Ohio General Assembly recently passed legislation to provide disabled veterans with an increased benefit on their property taxes. Effective September 11, 2014, any veteran who can prove a 100% total disability rating is eligible to participate in the revamped Homestead Exemption for Disabled Veterans program. This program contains two key enhancements to the current law.

- 1) Provides an increase from \$25,000 to \$50,000 in the amount of eligible homestead exemption to veterans who are permanently and totally disabled due to a service-connected injury.
- 2) Includes an exemption for disabled veterans from the existing income threshold that is in place for homestead eligibility.¹

What is the Homestead Exemption for Disabled Veterans?

The Homestead Exemption provides qualified disabled veterans, or a surviving spouse, a reduction in property taxes on the dwelling that is that 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.

What is 100% disabled?

In order to qualify for 100% disability, you must be a veteran of the armed forces of the United States, including reserve components, or the National Guard, and must have received a permanent, total disability rating or a total disability rating for a service-connected disability or combination of service connected disabilities for which the schedule for rating disabilities in the Code of Federal Regulations, as amended, prescribes a 100% evaluation. You must submit a letter or other written confirmation from the Department of Veterans Affairs, its predecessor or successor agency, evidencing 100% disability rate, either from a single service-connected disability or from a combination of service-connected disabilities for which the Department of Veterans Affairs has granted 100% disability.

While the Department of Veterans Affairs certifies both a compensation rating and a disability rating. **Only the veteran's disability rating is considered for this benefit.** The compensation rating will not qualify a veteran for the homestead exemption even if the compensation rate equals 100%. **Veterans with a 100% service-connected disability rating should file DTE form 105I and submit the documentation indicated by that application to the County Auditor's Office.**²

How does the law affect surviving spouses?

An eligible surviving spouse must (1) be the surviving spouse of a person who was receiving the homestead exemption for the year in which their death occurred, (2) must have occupied the homestead at the time of the veteran's death and (3) must acquire ownership of the homestead or, in the case of a homestead that is a unit in a housing cooperative, continue to occupy the homestead.²

¹ Parker, J. A. (2014). Ohio Legislative Service Commission "Am. Sub. H.B. 85" Final Analysis.

² DTE 105I. (9/14). Homestead Exemption Application for Disabled Veterans and Surviving Spouses.