

**APPLICATION FOR OWNER OCCUPANCY TAX CREDIT ON HOME**

FILE WITH THE FAIRFIELD COUNTY AUDITOR NO LATER THAN DECEMBER 31  
108 North High Street, Room 102 Lancaster, Ohio 43130  
PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS FORM

..... **FAIRFIELD COUNTY, OHIO** .....  
TO RECEIVE THE TAX CREDIT ON YOUR HOME,  
YOU MUST (1) OWN YOUR HOME AS OF JANUARY  
1ST OF THIS YEAR, AND (2) OCCUPY YOUR HOME  
AS YOUR PRINCIPAL PLACE OF RESIDENCE FOR A  
SUBSTANTIAL PART OF EACH YEAR AND THIS  
MUST BE YOUR VOTING RESIDENCE.

**OFFICE USE ONLY:** Auditor's no.: .....  
Parcel: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Tax Year: .....  Granted  Denied

Application for this year: 20.....  Late application for prior year

*For purposes of the tax credit on your home, an OWNER means a person whose name is on the DEED to the home, a buyer under a land contract, a life estate tenant, a mortgagor, or a settlor under a revocable or irrevocable inter vivos trust, where the applicant has complete control of the assets in the trust or occupies the home as of right under the trust. ONLY ONE HOME IN THIS STATE OWNED BY THE SAME PERSON OR HIS OR HER SPOUSE IS ENTITLED TO THE OWNER OCCUPANCY CREDIT.*

*THE OWNER OCCUPANCY CREDIT DOES NOT APPLY TO THE FOLLOWING HOMES: (1) Rental homes or apartments, (2) Homes occupied by someone other than the owner, (3) Homes owned by corporations (profit or non-profit), partnerships, associations or groups, (4) A unit within a building is used primarily for retail, commercial or other non-residential purposes, and (5) House trailers and mobile homes not taxed like Real property.*

IF YOU QUALIFY FOR THE TAX CREDIT ON YOUR HOME, COMPLETE THE REST OF THIS APPLICATION.  
(Attach additional pages if necessary)

NAME OF OWNER(S) OF HOME.....

ADDRESS OF HOME .....

DID YOU OWN THIS HOME ON **JANUARY 1, 2021** YES..... No ..... Month/Year Occupied: ...../.....

TYPE OF HOME: ( ) SINGLE FAMILY; ( ) UNIT WITHIN A MULTI-UNIT DWELLING; ( ) CONDOMINIUM

IS THE LAND SURROUNDING THE HOME MORE THAN ONE ACRE? YES ..... NO .....

DO YOU OCCUPY ALL OF THE BUILDING IN QUESTION AS YOUR PRINCIPAL PLACE OF RESIDENCE?

YES ..... NO..... IF THE ANSWER IS NO, GIVE DETAILS .....

If the applicant or the applicant's spouse owns a second or vacation home, please provide the address and county below.

.....  
Address City State Zip Code County

*I declare under penalty of perjury that this application has been examined by me and to the best of my knowledge and belief it is a true, correct and complete return and report.*

SIGNATURE OF APPLICANT .....

..... (address) ..... (city) ..... (state) .....  
..... (Zip code) ..... (phone) ..... Date: .....

**USE OF COUNTY AUDITOR ONLY**

Description of home .....

Name on tax duplicate .....

**APPLICATION DENIED:** *I hereby find that this home is not entitled to receive the owner occupancy credit under sections 323.151 to 323.158 of the Revised Code. Therefore, the application is denied for the following reason(s):*

.....  
County Auditor .....

A copy of this application and denial was mailed to the applicant on ....., 20.....

## Please read this before you complete the front of this application.

### General Instructions and Information

**Owner Occupancy Credit:** The owner occupancy credit is a 2 1/2% 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 tax 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. See R.C. 323.151(A)(1).

**Qualifications:** To receive the owner occupancy credit, you must own and occupy your home as your principal place of residence (domicile) on Jan. 1 of the year you file for the reduction. A homeowner and spouse are entitled to this owner occupancy credit on only one home in Ohio, unless they can establish that they are domiciled separately. A person only has one principal place of residence. Your principal place of residence determines, among other things, where you are registered to vote and where you declare residency for income tax purposes.

**Current Application:** If you are applying for the owner occupancy credit for the first time this year, check the box for **Application for This Year**.

**Late Application:** If you also qualified for the owner occupancy credit for last year, but did not file an application last year, you may file a **Late Application** by checking the late application box on the front of this form.

**Instructions:** The lines following **Parcel Number** and **Tax Year** are for the parcel number of your home and for the tax year in which your application is applicable. If the parcel number is not already completed, this can be found on your tax bill. If you cannot locate the parcel number, contact your county auditor. In the line following **Name of Owner(s) of the Home**, list the names of all the owners. If all the names are not on your tax bill, list the names as they appear on the deed to your home.