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DTE 105I
Rev. 9/16

Reset Form

Homestead Exemption Application for Disabled Veterans and Surviving Spouses

Real property: File with the county auditor on or before Dec. 31.
Manufactured or mobile homes: File with the county auditor on or before the first Monday in June.

Please read the instructions on the back of this form before you complete it. The applicant must be 100% disabled by or be receiving 100% compensation for service-connected injuries on Jan. 1 of the year for which the exemption is sought. See instructions for filing a late application on page 2 of this form.

☐ Current Application ☐ Late application for prior year

Type of home: ☐ Single family dwelling ☐ Unit in a multi-unit dwelling ☐ Condominium

☐ Manufactured or mobile home ☐ Land under a manufactured or mobile home ☐ Unit in a housing cooperative

Applicant's Name _____ Surviving spouse ☐ Yes ☐ No

Name of Spouse _____

Home address _____

County of residence _____ Taxing district/Parcel _____ from tax bill or available from county auditor

Were you discharged or released from active duty under honorable conditions? You will need to provide a copy of your Department of Defense Form 214 (DD214). ☐ Yes ☐ No

In order to be eligible for the enhanced disabled veteran homestead exemption, the form of ownership must be identified. Property that is owned by a corporation, partnership, limited liability company or other legal entity does not qualify for the exemption. Check the box that applies to this property.

The applicant is:

☐ an individual named on the deed ☐ a purchaser under a land installment contract ☐ a life tenant under a life estate

☐ a mortgagor (borrower) for an outstanding mortgage ☐ trustee of a trust with the right to live in the property

☐ the settlor, under a revocable or irrevocable inter vivos trust, holding title to a homestead occupied by the settlor as a right under the trust

☐ a stockholder in a qualified housing cooperative. See form DTE 105A - Supplement for additional information.

☐ Other _____

I am applying as:

☐ A veteran with a total disability rating. Attach a copy of the veteran's DD214 and the award letter showing the disability rating of 100%

☐ A veteran with a total disability rating for compensation based on individual unemployability. Attach a copy of the veteran's DD214, the award letter showing compensation at 100%, and a document showing the approval of the application for a determination of individual unemployability.

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

_____
Address State Zip Code County

I declare under penalty of perjury that (1) I occupied this property as my principal place of residence on Jan. 1 of the year(s) for which I am requesting the homestead exemption, (2) I currently occupy this property as my principal place of residence, (3) I did not acquire this homestead from a relative or in-law, other than my spouse, for the purpose of qualifying for the homestead exemption, (4) the documentation presented regarding my disability and my discharge or release has been received from the Department of Veterans Affairs or its predecessor or successor agency, and (5) I have examined this application, and to the best of my knowledge and belief, this application is true, correct and complete.

_____ _____
Signature of applicant Date

_____
Mailing address

_____ _____
Phone number E-mail address

Please read before you complete the application.

What is the Homestead Exemption for Disabled Veterans?
The homestead exemption provides a reduction in property taxes to qualified disabled veterans, or a surviving spouse, 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 of an eligible taxpayer's homestead.

What Your Signature Means: By signing the front of this form, you affirm under penalty of perjury that your statements on the form are true, accurate and complete to the best of your knowledge and belief and that the documentation you have presented is genuine and was received from the Department of Veterans Affairs, its predecessor or successor.

Qualifications for the Homestead Exemption for Real Property and Manufactured or Mobile Homes: To receive the homestead exemption you must (1) have been discharged or released from active duty, (2) be determined to have a total service-related disability or be receiving compensation for a service-related disability at a level of 100% following a determination of individual unemployability by the Department of Veteran's Affairs or its predecessor or successor, or be a surviving spouse (see definition at right), (3) have been discharged or released under honorable conditions, and (4) own and have occupied your home as your principal place of residence on January 1 of the year in which you file the application. 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. If the property is being pur- chased under a land contract, is owned by a life estate or by a trust, or the applicant is the mortgagor of the property, you may be required to provide copies of any contracts, trust agreements, mortgages or other documents that identify the applicant's eligible ownership interest in the home.

Definition of a Surviving Spouse: An eligible surviving spouse must (1) be the surviving spouse of a person who was receiving the homestead exemption for the year in which the 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. The surviving spouse remains eligible for the exemption until the year following the year in which the surviving spouse remarries.

Current Application: If you qualify for the homestead exemption for the first time this year (for real property) or for the first time next year (for manufactured or mobile homes), check the box for *Current Application* on the front of this form.

Late Application: If you also qualified for the homestead exemption for last year (for real property) or for this year (for manufactured or mobile homes) on the same property for which you are filing a current application, but you did not file a current application for that year, you may file a late application for the missed year by checking the late application box on the front of this form. You may only file a late application for the same property for which you are filing a current application.

Qualified Disabled Veteran: In order to qualify for the exemption you must be a veteran of the armed forces of the United States, including reserve components thereof, or of the National Guard, who has been discharged or released from active duty under honorable conditions, and who has received a total disability rating (100%) or a total disability rating for compensation (100%) based on individual unemployability, for a service-connected disability or combination of service-connected disabilities.

FOR COUNTY AUDITOR'S USE ONLY:

First year for Homestead Exemption _____ Auditor's application number _____

VA documentation verified ☐ Yes ☐ No Request ☐ Granted ☐ Denied

Name on tax duplicate _____

Taxable value of homestead: Taxable land _____ Taxable bldg _____ Taxable total _____

Date filed _____

County Auditor (or representative) _____ Date _____