

Application for 2.5% Tax Reduction on Owner-Occupied Home

If eligible, please file with the County Auditor no later than October 1st of current year.

Taxing District: _____ (Township) Tax Year: _____ (School District)
Parcel #: _____
Name: _____

If the property that you have recently acquired is your primary residence, then you may be eligible for the reduction in real estate tax. You may receive this tax reduction on only one property. In order to qualify, you **must meet the following two requirements:**

- 1.) Own and live at this property on January 1st of this year.
- 2.) Occupy it as your principal residence for a substantial part of the year.

The 2.5% Rollback does **NOT** apply to the following:

- Rental dwellings or apartments.
- Dwellings occupied by someone other than the owner.
- Dwellings owned by corporations (profit or non-profit), partnerships, associations, or other groups.
- Units within a building, if the building is used primarily for retail, commercial, or other non-residential purpose.
- House trailers or other mobile homes.

If, according to the above rules, you are eligible to receive the tax reduction on this property, please complete the form below, sign and date it, and return application to:

MERCER COUNTY AUDITOR
101 N. MAIN ST - ROOM 207
CELINA, OH 45822

Date Purchased: _____ Date Occupied: _____
Type of Dwelling (check one):
Single Family
Unit within a multi-family Dwelling
Condominium

Address of Residence:

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

Signed: _____ Date: _____

FOR USE BY THE COUNTY AUDITOR ONLY:

If application denied:

I hereby find that this property is not entitled to receive the 2.5% Rollback, under sections 323.151 to 323.158 of the Ohio Revised Code, for the following reason(s):

