



Roger Reynolds, CPA, Butler County Auditor

DTE 105E
Rev. 10/07

Certificate of Disability for the Homestead Exemption

A photo copy of a picture ID, such as a driver's license, for proof of age is required

**Attach this form to the homestead exemption application (form DTE 105A)
if the applicant is requesting the homestead exemption based on disability status.**

Ohio Revised Code section 323.151: " 'Permanently and totally disabled' means a person who has, on the first day of January of the year of application for reduction in real estate taxes, some impairment in body or mind that makes the person unable to work at any substantially remunerative employment that the person is reasonably able to perform and that will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery therefrom or has been certified as permanently and totally disabled by a state or federal agency having the function of so classifying persons."

To be completed by the applicant

Applicant's name _____

Home address _____

To be completed by the physician, psychologist or state or federal agency representative.

In accordance with the above, I (we) hereby certify that _____ was, as of Jan. 1, _____,
Name of applicant

and is now permanently and totally disabled according to the above definition by virtue of physical disability or
 mental disability.

Ohio license number

Physician (signature)

Print name of person signing form

Psychologist (signature)

Address (please print)

Agency (please print)

City State ZIP code

If agency, signature and title of person completing the form

Date

In lieu of having a physician or psychologist licensed to practice in Ohio sign this form, the applicant may submit a statement from an eligible state or federal agency that the applicant is permanently and totally disabled as defined above. See the back page of this form for more information on what constitutes acceptable proof of permanent disability.

Acceptable and Unacceptable Proofs of Permanent and Total Disability

Physician's Certificate: Acceptable. An application based on physical disability must include a certificate signed by a physician licensed to practice in Ohio. An application based on mental disability must include a certificate signed by a physician, which includes a psychiatrist or psychologist licensed to practice in Ohio. **Note:** A chiropractor is not a "physician" for purposes of the Homestead Law.

Federal Agencies:

Social Security Administration (SSA): An SSA (or SSI) form indicating that an applicant is "disabled" is acceptable. The SSA only gives disability benefits to those who are permanently and totally disabled.

Department of Veterans Affairs (VA): Not acceptable, unless the individual is also determined to have "individual unemployability." The VA certifies all members as "permanently and totally disabled," whether or not they are employable.

Railroad Retirement Board (RRB): The RRB has two types of disability pensions: (1) total and permanent disability and

(2) occupational disability. Only the "permanent and total disability" pension is acceptable.

State Agencies:

Bureau of Workers Compensation: A determination of "permanent and total disability" is acceptable. Other determinations, such as "permanent and partial disability" "temporary and total disability," and "temporary and partial disability" are not.

State Retirement Systems: Not acceptable. The Public Employees Retirement System (PERS), the State Teachers Retirement System and the School Employees Retirement System (SERS), do not certify *permanent and total* disability. While the State Highway Patrol Retirement System (HPRS) and the Police and Firemen's Disability and Pension Fund (PFDPF) do certify individuals to be "permanently and totally disabled" these determinations are job-specific and do not rule out the possibility of other substantially remunerative employment using a different set of skills.