

Special Instructions for Housing Cooperative Property Only

Although the occupier of a unit in a housing cooperative must meet the same age or disability requirements as other applicants, the filing procedures differ from those used by owner-occupiers of a traditional homestead, as listed below.

1. The county auditor should attach these instructions to the front of the DTE form 105A – Temporary when giving it to the owner-corporation of a housing cooperative.
2. The owner-corporation should, in turn, give both forms to each occupant of the housing cooperative by Aug. 1, 2007.
3. The **occupant** must **file** the completed form 105A – Temporary **with the corporation** that owns and operates the housing cooperative **by Sept. 1, 2007**.
4. The owner-corporation must file the completed forms with the county auditor no later than Oct. 1, 2007.

Definitions

1. A “homestead” includes a unit in a housing cooperative that is occupied as a home, but not owned, by an individual whose domicile is in Ohio. Ohio Revised Code section (R.C.) §323.151(A)(2).
2. A qualifying “housing cooperative” is a housing complex with at least 250 units that is owned and operated by a nonprofit corporation that (1) issues a share of the corporation’s stock to an individual, entitling the individual to live in a unit of the complex, and (2) collects a monthly maintenance fee from the individual to maintain, operate and pay the taxes of the complex. R.C. §323.151(D).

Notice to Occupant: The property owner will forward the completed DTE form 105A – Temporary to the county auditor along with other information to assist the auditor in determining the reduction in taxes on the housing cooperative for the tax year for which you applied. The county auditor will prepare, and the county treasurer will mail to you, a certificate of reduction on DTE form 106C that will indicate, among other things, the amount of tax reduction that is attributable to your unit. Your monthly maintenance fee for the following year will be reduced by 1/12th of the reduction in taxes attributed to your unit.

R.C. §323.159(D)