



**JOHN S. FEDERER**  
Clark County Auditor

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FORM 3  
DTE 105E  
Rev. 3/23/16

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## Certificate of Disability for the Homestead Exemption

Ohio Revised Code section 323.151 provides: "Permanent 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 there from 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) (year)

And is now permanently and totally disabled by virtue of  physical disability or  mental disability.

License number and state issuing (Note: if reason for reduction is mental disability, the physician or psychologist must hold an Ohio license)

OR

\_\_\_\_\_  
Physician (signature)

\_\_\_\_\_  
Psychologist (signature)

\_\_\_\_\_  
Print name of person signing form

\_\_\_\_\_  
Address of person /agency (please print)

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip code

\_\_\_\_\_  
Agency (please print)

\_\_\_\_\_  
If agency, signature and title of person completing the form

\_\_\_\_\_  
Date

In lieu of having a physician or psychologist 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 below for more information on what constitutes acceptable proof of permanent 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 disabled.

**Department of Veterans Affairs (VA):** Veterans with a 100%, service-connected disability or combination of disabilities should file DTE form 105I and submit documentation indicated by that application. If a veteran does not qualify as a 100%, service-connected disabled veteran, but meets the definition found in R.C. 323.151 (D) (provided at the top of this form), then the veteran must have a doctor or qualifying psychologist complete this form. No VA documentation reflects the definition provided by statute.

**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 Fireman'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.