

# **INFORMATION ON REAL ESTATE/MOBILE HOME DEDUCTIONS**

All forms must be printed out and mailed to the Elkhart County Auditor's Office at 117 North 2<sup>nd</sup> Street Room 203, Goshen, Indiana 46526.

## **HOMESTEAD STANDARD DEDUCTION**

### **6-1.1-12-37**

#### **QUALIFICATIONS:**

- 1.) Residential real property improvements (including a house or garage) located in Indiana that an individual uses as the individual's principal residence, including a mobile or manufactured home not assessed as real property.
- 2.) On the assessment date (March 1, or in the case of a mobile home that is assessed as personal property, the immediately following January 15) or any date in the same year after an assessment date, the individual or entity owns; is buying under a contract that provides that the individual is to pay the property taxes; is entitled to occupy as a tenant stockholder of a cooperative housing corporation; or is an individual as described in IC 6-1.1-12-17.0 and the residence is owned by a trust as described in IC 6-1.1-12-17.9
- 3.) Consists of dwelling and real estate not to exceed one acre surrounding the dwelling and is all inclusive of one parcel number.
- 4.) One standard deduction per married couple or individual; unless married couple follows the IC 6-1.1-12-37, subsection(n) which allows an individual to claim the homestead standard deduction even if the individual's spouse owns property outside of Indiana.

*\*Should be noted here that 'Homestead does not include property owned by a corporation, partnership, Limited Liability Company or entity not described in IC 6-1.1-12-37.*

***\*\*An individual who changes the use of his real property and fails to file a certified statement with the auditor of the county notifying the county of the change of use within sixty (60) days after the date of the change is liable for the amount of the deduction he was allowed for that real property plus a civil penalty equal to ten percent (10%) of the additional taxes due.***

#### **MAXIMUM AMOUNT:**

- 1.) The lesser of: Sixty percent (60%) of the assessed value of the real property, **OR**
- 2.) Forty Five thousand dollars (45,000)

#### **APPLICATION FORMS:**

- 1.) Sales Disclosure Form (#46021)
- 2.) Homestead Application Form – State Form #5473

## Pointers on filling out the homestead application:

All sections must be completed.

### “Certification Statement”

If applicant checks anything but owned the Auditor’s office may request additional documentation.

### “Claimant’s information”

Applicant MUST give the last five(5) digits of Social Security # and driver’s license or identification card. **MUST SEND A COPY OF YOUR DRIVER’S LICENSE, SOCIAL SECURITY CARD**

Applicant MUST give their spouse’s information regardless of whether their name is on the title to the property. **MUST SEND A COPY OF SPOUSE’S DRIVER’S LICENSE, SOCIAL SECURITY CARD**

### “Contract Recorded”

Applicant filing as a land contract buyer MUST provide the recording information for that document.

### “Property Description”

County – would need to be Elkhart

Township – would need to be where property is located

Taxing District – Auditor’s office will fill in

Parcel # - found on your tax bill

Legal Description – not necessary

Question on property producing income – must be answered

### “Property Owned by Claimant in Other Counties”

This section is for property applicant who owns property in another County in the State of Indiana. The applicant must give County and Township. If the applicant DOES NOT own property in any other County then place an ‘N/A’ in the section.

\*Signature of Claimant – MUST BE SIGNED BY APPLICANT

**\*Copies of requested documentation is within the Indiana Code for the Auditor which is IC 6-1.1-12-37j.**

**If applicant wants a receipt for filing please include a self-addressed stamped envelope and it will be mailed to the claimant.**



# CLAIM FOR HOMESTEAD PROPERTY TAX STANDARD / SUPPLEMENTAL DEDUCTION

State Form 5473 (R13 / 12-09)  
Prescribed by the Department of Local Government Finance

FORM  
HC10

YEAR

INSTRUCTIONS: See reverse side for filing instructions.

CERTIFICATION STATEMENT					
I (We) _____ certify that I (we) occupied as my (our) principal place of residence or am (are) buying the following described real property for which a Homestead Property Tax Standard Deduction is hereby claimed under contract on the date this application is filed, _____ (date of filing). I (We):					
<input type="checkbox"/> Own <input type="checkbox"/> Am (are) buying under recorded contract <input type="checkbox"/> Am (are) entitled to occupy as a tenant-stockholder of a cooperative housing corporation <input type="checkbox"/> Have a beneficial interest in the trust or the right to occupy the property under the terms of a qualified personal residence trust <input type="checkbox"/> Am (are) the shareholder, partner or member of the entity that owns the property.					
CLAIMANT'S INFORMATION					
Name of claimant (legal name)					
Social Security number of claimant (last five digits)		Driver's license / Identification / Other number of claimant (last five digits)		Issuing State	
Name of claimant's spouse (legal name)					
Social Security number of claimant's spouse (last five digits)		Driver's license / Identification / Other number of claimant's spouse (last five digits)		Issuing State	
CONTRACT RECORDED					
If buying on contract, Fee Simple owner's name					
Recorder's office where contract is recorded			Record number	Page	
PROPERTY DESCRIPTION					
County	Township	Taxing district (city, town, township)			
Parcel number	Legal description	is the property in question: <input type="checkbox"/> Real property <input type="checkbox"/> Annually assessed mobile home (IC 6-1.1-7)			
If any portion of the residential structure or the land not exceeding one (1) acre that immediately surrounds that structure is used to produce income, describe the use and portion of the property utilized to produce income.					
PROPERTY OWNED BY CLAIMANT IN OTHER COUNTIES					
County	Township	County	Township		
I hereby certify the above statements are true, correct and complete.		Signature of claimant			
Address (number and street, city, state, and ZIP code)					
ASSESSOR USE ONLY		TRUE TAX VALUE	ASSESSED VALUE AT 100% OF TTV	HOMESTEAD VALUE	NON-RESIDENTIAL VALUE
Land not exceeding 1 (one) acre immediately surrounding residential improvements.		(1)			
Other land		(2)			
Total land (line 1 plus line 2)		(3)			
Residential improvements or Annually Assessed Mobile / Manufactured Home	Dwelling	(4)			
	Garage	(5)			
Other improvements		(6)			
Total improvements (line 4 through line 6)		(7)			
Total value (line 3 plus line 7)		(8)			
I hereby certify the above is true, correct, and complete.		Signature of Assessor		Date signed (month, day, year)	
Verifying action - Signature of Auditor				Date signed (month, day, year)	
STANDARD DEDUCTION ALLOWANCE					
20 _____ pay 20 _____ Lesser of 60% of the assessed value of the homestead or \$45,000					
Notwithstanding any other provision, the sum of the deductions provided in IC 6-1.1-12 to a mobile home that is not assessed as real property or to a manufactured home that is not assessed as real property may not exceed one-half (1/2) of the assessed value of the mobile home or manufactured home.			\$ _____		
Signature of Auditor			Date signed (month, day, year)		

RECEIPT FOR APPLICATION FOR HOMESTEAD STANDARD DEDUCTION	
Name of claimant	
Description of property, county	Township
Parcel number	Legal description
Signature of Auditor	Date signed (month, day, year)

# **MORTGAGE DEDUCTION**

## **6-1.1-12-1**

### **QUALIFICATIONS:**

- 1.) Person **must** be a resident of Indiana.
- 2.) Person must own or be buying on contract the real property or mobile or manufactured home.
- 3.) Property located in Indiana.
- 4.) Person **owes** a debt secured by a mortgage or recorded contract on the real property or mobile or manufactured home not assessed as real property, which provides that the contract buyer is to pay the property taxes. **This means that those who have a line of credit must have an outstanding balance due. They must be making payments.**
- 5.) With respect to real property, file during the year for which the person desires to obtain the deduction, and with respect to mobile or manufactured homes not, assessed as real property, file during the twelve months before March 31st of each year for which the deduction is sought (If mailed the mailing must be postmarked on or before the last day for filing.)
- 6.) The mortgage must be recorded in the Recorder's office by March 1<sup>st</sup> of the tax year in order to file for that year's taxes. **Example:** Mortgage recorded by March 1<sup>st</sup>, 2011; taxpayer can file by December 31<sup>st</sup>, 2011 for that deduction to be on his 2011 taxes payable in 2012 tax bill. Now if the mortgage is recorded after March 1<sup>st</sup>, 2011; taxpayer has until December 31<sup>st</sup>, 2012 to file for the deduction to be on his 2012 taxes payable in 2013 tax bill.
- 7.) Contract buyer must submit copy of memorandum or contract of the recorded contract, containing a legal description with the first statement filed under this deduction.
- 8.) Married couples can have two mortgage deductions if the wife signs for one and the husband signs for the other. This means that their name must be on the real estate and on the mortgage. Each one is entitled to 3,000 worth of deduction. So as husband and wife, they can have up to two mortgage deductions.
- 9.) The filing of a mortgage deduction must be done on the taxpayer's home first if there is a mortgage on it because you will have a taxpayer who has two mortgages and wants to pick which one to put it on.
- 10.) A Corporation may file a mortgage deduction but the signature must state what position they hold within the company.

### **MAXIMUM AMOUNT:**

The lesser of:

- 1.) \$3,000
- 2.) Amount of mortgage or contract indebtedness on assessment date of that year
- 3.) One half (1/2) of the total assessed value

### **APPLICATION FORMS:**

- 1.) State Form #43709
- 2.) Applications may be filed with either the Auditor or Recorder in the County where the property is situated. (Elkhart County Recorder's office refuses to take these applications.)

NOTE: A new application must be filed whenever a loan or real estate is refinanced

**Pointers on filling out the mortgage deduction application:**

- 1.) Need applicant's name.
- 2.) Key number can be found on the tax bill.
- 3.) Mortgage/Contract indebtedness MUST be given.
- 4.) Check whether you are filing on real property or a mobile home.
- 5.) Need name of mortgage company or contract seller.
- 6.) Check 'yes' or 'no' whether applicant owns property in another county in the State of Indiana  
If 'yes' must complete the rest of the questions asked on that issue.
- 7.) Signature – MUST be signed by applicant.
- 8.) Address – Full RESIDENTIAL address MUST be given.

**\*Rest of the form will be completed by Auditor's Office . If applicant wants a receipt for filing please include a self-addressed stamped envelope and it will be mailed to the claimant.**



# STATEMENT OF MORTGAGE OR CONTRACT INDEBTEDNESS FOR DEDUCTION FROM ASSESSED VALUATION

State Form 43709 (R11 / 6-09)

Prescribed by Department of Local Government Finance

County	Township	Year

File Mark

Form filed with:

- County Auditor  
 County Recorder

**INSTRUCTIONS:**

To be filed in person or by mail.

- Filing Dates: 1) *Real Property: Must be completed and dated in the calendar year for which the deduction is sought. Must be filed with the County Auditor or County Recorder of the county where the property is located on or before January 5 of the immediately succeeding calendar year.*  
 2) *Mobile / Manufactured Homes not assessed as Real Property: Must file with the County Auditor of the county where the property is located during the twelve (12) months before March 31 of each year the deduction is sought.*

See reverse side for additional instructions and qualifications.

Applicant (owner or contract buyer - see restrictions on reverse side)				
Taxing District	Key number / legal description		Record number	Page number
Assessed value of real property as of March 1, current year	Mortgage / Contract indebtedness unpaid as of March 1, current year	Mortgage / Contract indebtedness unpaid as of date of application	Is the applicant the sole legal or equitable owner? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If no, what is his / her exact share of interest?		If owned with someone other than spouse, indicate with whom		
If name on record is different than that of applicant, indicate below:			Is the property in question: Annually Assessed <input type="checkbox"/> Real Property <input type="checkbox"/> Annually Assessed Mobile Home (IC-6-1.1-7)	
Name of mortgagee or contract seller				
Address of mortgagee or contract seller (number and street, city, state, and ZIP code)				
Name of assignee or other owner or holder of mortgage				
Address of assignee (number and street, city, state, and ZIP code)				
Does applicant own property in any other county in Indiana? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what county?	What Taxing District?	Has this deduction been requested on property for current year? <input type="checkbox"/> Yes <input type="checkbox"/> No	

**COUNTY AUDITOR**

Deduction approved in the amount of:						
20 ____	20 ____	20 ____	20 ____	20 ____	20 ____	20 ____
Signature of County Auditor			County	Date (month, day, year)		
I / We certify under the penalty of perjury that the above and foregoing information is true and correct and that the applicant is a resident of Indiana and owner / contract buyer of the aforementioned property on date application is filed.						
Signature (owner's full name)				Date (month, day, year)		
Full resident address of applicant (number and street, city, state, and ZIP code)						
Person authorized by duly executed Power of Attorney or by IC 6-1.1-12-0.7				Date (month, day, year)		
Address of authorized person (number and street, city, state, and ZIP code)						

**RECEIPT FOR FILING STATEMENT OF MORTGAGE OR CONTRACT INDEBTEDNESS**

Name of applicant		Name of mortgagee or contract seller			
Date filed (month, day, year)	Amount of indebtedness		Taxing District		
Key number / legal description					
Signature of County Auditor / County Recorder		County	Date (month, day, year)		

## OVER 65 DEDUCTION

### 6.1.1-12-9

#### QUALIFICATIONS:

- 1.) Individual must own or be buying on contract the real property or mobile home or manufactured home not assessed as real property on the date the application is filed.
- 2.) Individual is at least 65 by December 31st of the year preceding the year in which the deduction is claimed. **Example: If John Doe comes into the office on November 1<sup>st</sup>, 2011 to file for an over 65 and he turned 65 on April 30<sup>th</sup> of 2011. He CANNOT file for 2011 taxes payable in 2012. Due to the fact that he is not 65 years of age the year preceding the year in which the deduction is claimed. He wants to claim the deduction for the 2011 year so the preceding year is 2010 and he was not 65 in 2010.**
- 3.) Individual resides on the real property or mobile home or manufactured home. **BUT** *the individual may not be denied the deduction because the individual is absent from the real property or mobile home or manufactured home while in a nursing home or hospital.*
- 4.) Combined adjusted gross income of the individual and the individual's spouse or all other individuals who share ownership or tenancy did not exceed \$25,000 the preceding year.
- 5.) Individual has owned the real property or mobile home or manufactured home for a least one (1) year before claiming the deduction. **(This does not say must have lived there for at least a year.)**
- 6.) Total Assessed property value does not exceed \$182,430.
- 7.) Surviving, un-remarried spouse at least 60 years of age if deceased spouse was 65 at the time of death. **In this situation the surviving spouse would need to provide a death certificate on the deceased spouse to confirm the age of the deceased.**
- 8.) **Individual** receives no other property tax deductions except the mortgage, homestead standard, homestead supplemental, fertilizer storage and the over 65 circuit breaker credit.

#### MAXIMUM AMOUNT:

- 1.) Deduction amount 12,480.
- 2.) If all joint tenants or tenants in common are not at least 65 years of age, the deduction allowed shall be reduced.

#### APPLICATION FORMS:

- 1.) State Form #43708

#### VERIFICATION REQUIRED:

- 1.) Internal Revenue Service Form 1040 for the previous calendar year.
- 2.) This requirement includes submitting the 1040 for the applicant and all co-owners.

## **OVER 65 CIRCUIT BREAKER CREDIT**

### **6-1.1-20.6-8.5**

#### **QUALIFICATIONS:**

- 1.) Individual qualified for homestead standard deduction in preceding calendar year and qualifies in current year.
- 2.) For individual who files single tax return, adjusted gross income cannot exceed \$30,000, for individual who files a joint tax return with spouse; adjusted gross income cannot exceed \$40,000.
- 3.) Homestead qualifies as a 'qualified homestead property' for the calendar year and filing requirements is met. ("Qualified Homestead Property" means the individual who owns, is purchasing the homestead on contract or has beneficial interest in the owner, **is or will be at least 65 on or before December 31 of the calendar year immediately preceding the calendar year in which the taxes are due** and the gross assessed value of the homestead on the assessment date is less than \$160,000.) **Example: If John Doe comes into the office on November 1<sup>st</sup>, 2011 to file for an over 65 and he turned 65 on April 30<sup>th</sup> of 2011. He CAN file for the 2011 taxes payable in 2012 if he meets all the other qualifications. Due to the fact that he is 65 years of age in the calendar year immediately preceding the calendar year in which the taxes are due. Taxes are due in 2012 and he was 65 in 2011.**
- 4.) With respect to real property, file during the year for which the person desires to obtain the credit, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31st of each year for which the credit is sought (if mailed the mailing must be postmarked on or before the last day for filing).
- 5.) File in same manner as for 6-1.1-12-9 (over 65 deduction).

#### **MAXIMUM AMOUNT:**

- 1.) Tax Liability minus the product of tax for the preceding year multiplied by 1.02.  
Example: John Doe's taxes are figured and the amount is \$620.00. The preceding year was \$500.00. So 500 multiplied by 1.02 equal \$510.00. Mr. Doe's tax bill will show a credit of \$110.00 dollars leaving a total amount of taxes due at \$510.00.

#### **APPLICATION FORMS:**

- 1.) State Form #43708

#### **VERIFICATION REQUIRED:**

- 1.) Internal Revenue Service Form 1040 for the previous calendar year for applicant and spouse.

#### **Pointers on filling out the Over 65 Deduction and Over 65 Circuit Breaker application:**

- 1.) Check whether applicant is filing for 65 Deduction or Circuit Breaker or Both.
- 2.) Need applicant's name.
- 3.) If buying on land contract MUST provide name of contract seller and their address.
- 4.) Need record number and page number from the Elkhart County Recorder's office of recorded Contract.
- 5.) Key number can be found on tax bill.



- 6.) Make sure you answer the many questions asked of the applicant that appear below the line that wants the applicant's key number.
- 7.) Signature – MUST be signed by applicant.

*\*If applicant wants a receipt for filing please include a self-addressed stamped envelope and it will be mailed to the claimant.*



**APPLICATION FOR SENIOR CITIZEN  
PROPERTY TAX BENEFITS**

State Form 43708 (R10 / 12-08)  
Prescribed by the Department of Local Government Finance

COUNTY	TOWNSHIP	YEAR

File Mark

Information contained in this document is CONFIDENTIAL pursuant to IC 6-1.1-12-9 and IC 6-1.1-35-9.

**INSTRUCTIONS:**

To be filed in person or by mail with the County Auditor of the county where the property is located.

Filing Dates: 1) Real Property: During the twelve (12) months before December 31 of the year the deduction is to be effective.

2) Mobile Homes assessed under IC 6-1.1-7 or manufactured homes not assessed as real property: During the twelve (12) months before March 31 of the year the deduction is to be effective.

See reverse side for additional instructions and qualifications.

Type of benefit requested (please check all that apply)			
<input type="checkbox"/> Over 65 Deduction from Assessed Valuation		<input type="checkbox"/> Over 65 Circuit Breaker Credit	
Name of applicant (owner or contract buyer)			
Is applicant the sole legal or equitable owner? <input type="checkbox"/> Yes <input type="checkbox"/> No		If No, what is his/her exact share or interest?	
If owned with someone other than spouse, indicate with whom			
If name on record is different than that of applicant, indicate below			
Name of contract seller (applicant must have been buying on contract at least one (1) year)			
Address of contract seller (number and street, city, state, and ZIP code)		Is the property in question: <input type="checkbox"/> Real property <input type="checkbox"/> Mobile home (IC 6-1-1-7)	
Taxing district	Key number / Legal description	Record number	Page number
Is the property used and occupied primarily for his/her residence? <input type="checkbox"/> Yes <input type="checkbox"/> No		Assessed value of the property as of March 1, current year (may not exceed \$182,430 for Over 65 deduction, or \$160,000 for the Over 65 Circuit Breaker Credit)	
Was the applicant 65 years of age or more on December 31 of the year prior to the year taxes are first due and payable? <input type="checkbox"/> Yes <input type="checkbox"/> No		Applicant's date of birth (month, day, year)	If filed by a surviving, unmarried spouse, what was the spouse's age at the time of death?
Adjusted gross income of applicant, spouse, and any individuals sharing ownership (For Over 65 deduction, income may not exceed \$25,000; for the Over 65 Circuit Breaker Credit, income may not exceed \$30,000 for individuals, or \$40,000 for married couples).		Source of Income	
		Amount of Income	
		\$	
		\$	
TOTAL		\$ 0.00	
Have you filed for any other deductions? <input type="checkbox"/> Yes <input type="checkbox"/> No		If Yes, what deductions?	
Have you filed for deductions in any other county? <input type="checkbox"/> Yes <input type="checkbox"/> No		If Yes, what county?	
I/We certify under penalty of perjury that the above and foregoing information is true and correct and that the applicant was a resident of Indiana and owner of the aforementioned property on March 1, 20____.			
Signature of applicant		Address of applicant (number and street, city, state, and ZIP code)	
Signature of authorized representative		Address of authorized representative (number and street, city, state, and ZIP code)	

RECEIPT FOR APPLICATION FOR SENIOR CITIZEN PROPERTY TAX BENEFITS	
Name of applicant	Date filed (month, day, year)
Name of contract seller	Type of benefit requested (please check all that apply) <input type="checkbox"/> Over 65 Deduction from Assessed Valuation <input type="checkbox"/> Over 65 Circuit Breaker Credit
Taxing district	
Key number / Legal description	
Signature of County Auditor	Date signed (month, day, year)

## **BLIND AND DISABLED DEDUCTION**

### **6-1.1-12-11; 12**

#### **QUALIFICATIONS:**

- 1.) For Blind – Individual is blind as defined in IC 12-7-2-21(1) Which states that 'blind' means the following, an individual who has vision in the better eye with correcting glasses of 20/200 or less.
- 2.) For Disabled – Individual is 'disabled' if he/she is unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment, which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.
- 3.) The real property or mobile or manufactured home is principally used and occupied by the individual as the individual's residence.
- 4.) Individual must own or be buying on contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed.
- 5.) Individual's taxable gross income does not exceed \$17,000.
- 6.) With respect to real property, file during the year for which the person desires to obtain the deduction, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31st or each year for which the deduction is sought (if mailed the mailing must be postmarked on or before the last day for filing).

#### **MAXIMUM AMOUNT:**

- 1.) Deduction amount 12,480 per individual
- 2.) All in title may qualify to file the deduction or deductions

#### **APPLICATION FORMS:**

- 1.) State Form 43710

#### **VERIFICATION REQUIRED:**

- 1.) For Blind – Proof of blindness (No proof No filing)
- 2.) For Disabled – Proof of Disability (No proof No filing)

*\*See Exhibit K which is handed out to applicant's so they know what to ask for at their doctor's office or the Social Security Office.*

#### **Pointers on filling out the Blind/Disability deduction application:**

- 1.) Need name of applicant and if buying on contract need name of contract seller along with record number and page number from the Elkhart County Recorder's office of the recorded contract.
- 2.) Check whether applicant is blind or disabled.
- 3.) Check whether applicant uses and occupies this property as primarily their residence.
- 4.) Key number can be found on tax bill.
- 5.) Signature and address MUST be given of applicant.
- 6.) Be sure to include verification documentation.



# APPLICATION FOR BLIND OR DISABLED PERSON'S DEDUCTION FROM ASSESSED VALUATION

State Form 43710 (R9 / 9-08)

Prescribed by the Department of Local Government Finance

COUNTY	TOWNSHIP	YEAR

File Mark

Information contained in this document is CONFIDENTIAL pursuant to IC 6-1.1-12-12(b).

### INSTRUCTIONS:

To be filed in person or by mail with the County Auditor of the county where the property is located.

Filing Dates: 1) Real Property: During the year for which the deduction is sought.

2) Mobile Homes assessed under IC 6-1.1-7 or Manufactured Homes not assessed as Real Property: During the twelve (12) months before March 31 of each year the individual wishes to obtain the deduction.

See reverse side for additional instructions and qualifications.

Name of applicant (owner or contract buyer)			
Is applicant the sole legal or equitable owner?  <input type="checkbox"/> Yes <input type="checkbox"/> No	If No, what is his/her exact share of interest?	If owned with someone other than spouse, indicate with whom:	
If name on record is different than that of applicant, indicate below:			
Name of contract seller			
Address of contract seller (number and street, city, state, and ZIP code)		Is the property in question: <input type="checkbox"/> Real Property <input type="checkbox"/> Annually Assessed Mobile Home (IC 6-1.1-7)	
Is applicant blind as defined in IC 12-7-2-21(1)?  <input type="checkbox"/> Yes <input type="checkbox"/> No	Is applicant disabled and unable to engage in any substantial gainful activity as defined in IC 6-1.1-12-11(d)?  <input type="checkbox"/> Yes <input type="checkbox"/> No		
Is the property used and occupied primarily for his/her residence?  <input type="checkbox"/> Yes <input type="checkbox"/> No	Does the applicant's taxable gross income for the preceding calendar year exceed \$17,000?  <input type="checkbox"/> Yes <input type="checkbox"/> No		
Taxing district	Key number / Legal description	Record number	Page number
I/We certify under penalty of perjury that the above and foregoing information is true and correct and that the applicant was a resident of Indiana and owner of the aforementioned property on March 1, 20 ____.			
Signature of applicant		Address of applicant (number and street, city, state, and ZIP code)	
Signature of authorized representative		Address of authorized representative (number and street, city, state, and ZIP code)	

### RECEIPT FOR APPLICATION FOR DEDUCTION FOR BLIND / DISABLED PERSONS

Name of applicant	Date filed (month, day, year)
Name of contract seller	
Taxing district	
Key number / legal description	
Signature of County Auditor	Date signed (month, day, year)

## PROOF OF BLINDNESS OR DISABILITY

When filing for a blind or disability deduction one **MUST** provide proof of the blindness or disability to the County Auditor. Listed below is the **ONLY** proof the County Auditor will accept with the application.

### Blind Deduction:

The applicant shall provide the Auditor of the County where the property is located with proof of blindness supported by the records of a County Department of Public Welfare, the State Department of Public Welfare, the Indiana Rehabilitation Services, or a written statement of a physician who is licensed by this State and skilled in the diseases of the eye. According to the Indiana State Code 12-7-2-21 'blind' means the following, an individual who has vision in the better eye with correcting glasses of 20/200 or less.

### Disabled Deduction:

The applicant shall provide the Auditor of the County where the property is located with a Federal Social Security **Statement of Disability such as an award letter.** If applicant is not eligible to receive disability benefits under the Federal Social Security Act, a letter shall be submitted to the Auditor **CONTAINING** a statement from a physician licensed to practice in Indiana that the *claimant is unable to engage in any substantial gainful activity by reason of physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than twelve months.*

\*\*\*TAKE THIS INFORMATION SHEET WITH YOU WHEN ASKING YOUR DOCTOR FOR WRITTEN PROOF. THIS GIVES HIM/HER GUIDELINES ON WHAT WE NEED.

THANK YOU  
ELKHART COUNTY AUDITOR'S OFFICE  
REAL ESTATE DEPARTMENT.

OTHER DEDUCTIONS THAT ONE MAY QUALIFY TO APPLY FOR  
BUT YOU WOULD NEED TO CALL THE AUDITOR'S OFFICE AT  
574-535-6710 OR 574-535-6720 TO SEE IF YOU WOULD  
MEET THE QUALIFICATIONS.

DISABLED VETERAN

SERVICE CONNECTED DISABLED VETERAN

VETERAN WORLD WAR I

SURVIVING SPOUSE OF WWI

SOLAR

GEOHERMAL

WIND

REHABILITATED PROPERTY

MODEL RESIDENCE

UNSOLD RESIDENCE IN INVENTORY

VACANT BUILDING ABATEMENT

ABATEMENTS – 'ECONOMIC REVITALIZATION AREA'