

INDIANA PROPERTY TAX BENEFITS

DEDUCTION (Indiana Code Cite)	MAX AMONT **	ELIGIBILITY REQUIREMENTS	APPLICATION FORM	RESTRICTIONS
Supplemental Homestead Deduction (6-1.1-12-37.5)	Equal to the sum of the following: 1) 35% of the homestead assessed value after the standard deduction has been applied that is less than \$600,000; 2) 25% of the homestead assessed value after the standard deduction has been applied that is more than \$600,000.	An individual who is entitled to a homestead standard deduction from the assessed value of property under IC 6-1.1-12-37 also is entitled to receive a supplemental homestead deduction from the assessed value of the homestead to which the standard deduction applies after the application of the standard deduction but before the application of any other deduction, exemption, or credit for which the individual is eligible.	Sales Disclosure Form (State Form 46021) or Homestead Deduction Form (Form HC10) (State Form 5473). One form filed for both the Homestead Standard Deduction and Supplemental Homestead Deduction.	This deduction must not be considered in applying the limits in IC 6-1.1-12-40.5, which states that the sum of the deductions provided to an annually assessed personal property mobile home or manufactured home may not exceed one-half of its assessed value.
Solar Energy Heating or Cooling Systems (6-1.1-12-26) Solar Power Device (6-1.1-12-26.1) Wind Power Device (6-1.1-12-29) Hydroelectric Power Device (6-1.1-12-33) Geothermal Device (6-1.1-12-34) See also IC 6-1.1-12-27.1, 30, and 35.5.	Solar Energy System: Equals the out-of-pocket expenditures for the components and the labor involved in installing the components. Solar Power Device, Wind, Hydroelectric, and Geothermal: Assessed value of property with the device less the assessed value of the property without the device. Solar Power Device (Assessed as Distributable or Personal Property): Assessed value of the device.	1) Applicant must own or be buying under contract the real property, mobile or manufactured home not assessed as real property or solar power device (or be leasing the real property from the real property owner and be subject to assessment and property taxation with respect to the solar power device) on the date the application is filed; 2) Real property or mobile home not assessed as real property is equipped with a solar energy system, wind power device, hydroelectric power device, or geothermal energy heating or cooling device (and for purposes of the solar power device deduction, the real property is equipped with a solar power device that is assessed as a real property improvement); 3) Complete and sign application on or before December 31 and file with the county auditor on or before the following January 5 of the calendar year in which the property taxes are first due and payable. With respect to geothermal and hydroelectric deductions, an application must be filed annually, even for real property. However, a person who receives a solar energy system, wind power device, hydroelectric power device, or geothermal energy heating or cooling device deduction for a particular year and remains eligible for the deduction for the following year is not required to re-apply for the deduction.	Solar Energy System/Solar Power Device: Sales Disclosure Form 46021 or State Form 18865. Wind : Sales Disclosure Form 46021 or State Form 18865. Hydroelectric: Sales Disclosure Form 46021 or State Form 18865 and Indiana Department of Environmental Management (IDEM) certification, which may be obtained by mailing a copy of the state form to IDEM, 100 N. Senate Ave., Room 1255, Indianapolis, IN 46204. Geothermal : Sales Disclosure Form 46021 or State Form 18865 and IDEM certification, which may be obtained by mailing a copy of the state form to IDEM, 100 N. Senate Ave., Office of Water Quality, Room 1255, Indianapolis, IN 46204.	A person may claim these deductions with all other deductions EXCEPT the Over 65 Deduction.
Heritage Barn (6-1.1-12-26.2)	100% of the assessed value of the structure and foundation of the heritage barn.	1) Available only for a mortise and tenon barn that on the assessment date was constructed before 1950 and retains sufficient integrity of design, materials, and construction to clearly identify the building as a barn. 2) Applicant must own or be buying the property under a contract that meets the criteria of IC 6-1.1-12-26.2(a)(3)(B) and complete and sign the application on or before December 31 and file on or before the following January 5.	Heritage Barn Deduction Form (State Form 55706)	The barn cannot be used as a dwelling. The county may impose a public safety fee of up to fifty dollars (\$50) for each heritage barn for which the applicant receives a heritage barn deduction.

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<p>Over 65 (6-1.1-12-9, 10.1)</p>	<p>The lesser of: 1) one-half of the assessed value of the property; or 2) \$14,000.</p> <p>Note: If any of the applicant's joint tenants or tenants in common (other than a spouse) are not at least 65, the deduction allowed must be reduced.</p>	<ol style="list-style-type: none"> 1) Applicant must own or be buying under contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed; 2) Applicant is at least 65 on or before December 31 of the year preceding the year in which the deduction is claimed; 3) Applicant and any joint tenants or tenants in common other than a spouse reside on/in the real property or mobile or manufactured home; 4) For the calendar year preceding by two (2) years the calendar year in which the property taxes are first due and payable, the adjusted gross income of: (1) an individual who filed a single return, does not exceed \$30,000; (2) an individual who filed a joint return, does not exceed \$40,000; or (3) an individual and all other individuals that share ownership as joint tenants or tenants in common, does not exceed \$40,000; 5) Applicant has owned or has been buying under contract the real property or mobile home or manufactured home for at least one year before claiming the deduction; 6) Assessed value of property does not exceed \$240,000; 7) Surviving, un-remarried spouse at least 60 on or before December 31 of the year preceding the year in which the deduction is claimed if deceased was 65 at the time of death may qualify; 8) Individual may not be denied the deduction because the individual is absent from the real property or mobile or manufactured home while in a nursing home or hospital; (NOTE that if the property is converted into a rental property, it no longer qualifies as the individual's residence.) 9) Complete and sign application on or before December 31 and file with the county auditor on or before the following January 5 of the calendar year in which the property taxes are first due and payable. 	<p>State Form 43708.</p> <p>Internal Revenue Service Form 1040 for the calendar year preceding by two (2) years the calendar year in which the property taxes are first due and payable. This requirement includes submitting the 1040 for the applicant and all co-owners.</p>	<p>A person may not claim any other deductions besides the Homestead Deduction and Fertilizer Storage Deduction under IC 6-1.1- 12-38.</p> <p>If real property, a mobile home, or a manufactured home is owned by: 1) tenants by the entirety; 2) joint tenants; or 3) tenants in common; only one Over 65 Deduction may be allowed.</p>
<p>Over 65 Circuit Breaker Credit (6-1.1-20.6-8.5)</p>	<p>Prevents property tax liability on qualified homestead property from increasing by more than 2% over the previous year's tax liability.</p>	<ol style="list-style-type: none"> 1) Applicant qualified for homestead standard deduction in preceding calendar year and qualifies in current year (or is an eligible surviving spouse); 2) For the calendar year preceding by two (2) years the calendar year in which the property taxes are first due and payable, the adjusted gross income of: (1) an individual who filed a single return, does not exceed \$30,000; or (2) an individual who filed a joint return with the individual's spouse, does not exceed \$40,000; 3) Applicant is or will be at least 65 on or before December 31 of the calendar year immediately preceding the current calendar year; 4) For individuals who: (1) received a credit before January 1, 2020, the gross assessed value of the homestead on the assessment date is less than \$200,000; or (2) initially apply for a credit after December 31, 2019, the assessed value of all of the individual's Indiana real property is less than \$200,000; 5) File in same manner as for Over 65 Deduction. 	<p>State Form 43708.</p> <p>Internal Revenue Service Form 1040 for the calendar year preceding by two (2) years the calendar year in which the property taxes are first due and payable for applicant and spouse.</p>	
<p>Fertilizer & Pesticide Storage (6-1.1-12-38)</p>	<p>Assessed value of property with the improvement less the assessed value of the property without the improvement.</p>	<ol style="list-style-type: none"> 1) Applicant must own or be buying under contract the property on the date the application is filed; 2) Applicant must file a certified statement in duplicate with the auditor of the county in which the property is subject to assessment; and 3) Applicant must file a certification by the state chemist listing the improvements that were made to comply with the fertilizer storage rules adopted under IC 15-16-2-44 and the pesticide storage rules adopted by the state chemist under IC 15-16-4-52. 	<p>State Form 45651.</p>	<p>None.</p>

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Blind or Disabled (6-1.1-12-11, 12)	\$12,480	1) Blind: Applicant is blind as defined in IC 12-7-2-21(1); or Disabled: Applicant is "disabled" if he is unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment that 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; 2) The real property or mobile or manufactured home not assessed as real property is principally used and occupied by the applicant as the applicant's residence; 3) Applicant must own or be buying under contract the real property or mobile or manufactured home on the date the application is filed (and contract or a memorandum of contract is recorded in the county recorder's office); 4) Applicant's taxable gross income does not exceed \$17,000 in the year prior to the year in which the deduction is claimed; 5) Complete and sign application on or before December 31 and file with the county auditor on or before the following January 5 of the calendar year in which the property taxes are first due and payable.	Blind State Form 43710. Proof of Blindness: The records of the Division of Family Resources or the Division of Disability and Rehabilitative Services or the written statement of a physician who is licensed by this State and skilled in the diseases of the eye or of a licensed optometrist. Disabled State Form 43710. Proof of Disability: Proof that applicant is eligible to receive disability benefits under the federal Social Security Act. However, an applicant with a disability not so covered must be examined by a physician under the same standards as used by the Social Security Administration.	A person may claim this deduction with all other deductions EXCEPT the Over 65 Deduction.
Totally Disabled Veteran or Veteran at Least 62 with Disability of 10% or More (6-1.1-12-14, 15)	\$14,000*	1) Applicant must own or be buying under contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed (and contract or a memorandum of contract is recorded in the county recorder's office); 2) Applicant served in U.S. military service for at least 90 days and was honorably discharged; 3) Applicant is either totally disabled or at least 62 with at least 10% disability; 4) Assessed value of applicant's Indiana real property and/or Indiana mobile or manufactured home not assessed as real property is not greater than \$200,000. 5) Complete and sign application on or before December 31 and file with the county auditor on or before the following January 5 of the calendar year in which the property taxes are first due and payable. 6) Surviving spouse of a veteran may receive this deduction if the surviving spouse owns or is buying the property under contract at the time the deduction application is filed and if: (1) the veteran satisfied the above eligibility requirements at the time of death; or (2) the veteran was killed in action, died while serving on active duty, or died while performing inactive duty training. The surviving spouse is entitled to the deduction regardless of whether the property for which the deduction is claimed was owned by the deceased veteran or the surviving spouse before the deceased veteran's death.	State Form 12662. Pension Certificate or Award of Compensation from VA; or Certificate of Eligibility issued by IDVA. Surviving spouse must provide the documentation necessary to establish that at the time of death the deceased veteran satisfied the eligibility requirements.	A person may claim this deduction with all other deductions EXCEPT the Over 65 Deduction.
Deduction for Homestead Donated to Veteran (6-1.1-12-14.5)	Varies based on amount of veteran's disability; at least 50% and up to 100% of the assessed value of the homestead.	1) Applicant served in the military or naval forces of the U.S. for at least ninety (90) days; received an honorable discharge; has a disability of at least 50%; and the homestead was conveyed without charge to the individual who is the owner of the homestead by an organization that is exempt from income taxation under the federal Internal Revenue Code. 2) Complete and sign application on or before December 31 and file with the county auditor on or before the following January 5 of the calendar year in which the property taxes are first due and payable.	State Form 12662. Pension Certificate or Award of Compensation from VA; or Certificate of Eligibility issued by IDVA.	A person may claim this deduction with all other deductions EXCEPT the Totally Disabled Veteran Deduction, Veteran with Service-Connected Disability Deduction, and Over 65 Deduction.

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Veteran with Service-Connected Disability (6-1.1-12-13, 15)	\$24,960*	1) Applicant must own or be buying under contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed (and contract or a memorandum of contract is recorded in the county recorder's office); 2) Applicant received an honorable discharge after serving in U.S. military or naval forces during any of its wars; 3) Applicant has service-connected disability of at least 10%; 4) Complete and sign application on or before December 31 and file with the county auditor on or before the following January 5 of the calendar year in which the property taxes are first due and payable. 5) Surviving spouse of a veteran may receive this deduction if the veteran satisfied the above eligibility requirements at the time of death and the surviving spouse owns or is buying the property under contract at the time the deduction application is filed. The surviving spouse is entitled to the deduction regardless of whether the property for which the deduction is claimed was owned by the deceased veteran or the surviving spouse before the deceased veteran's death.	State Form 12662. Pension Certificate, Award of Compensation, or disability compensation check from VA or IDVA; or Certificate of Eligibility issued by IDVA. Surviving spouse must provide the documentation necessary to establish that at the time of death the deceased veteran satisfied the eligibility requirements.	A person may claim this deduction with all other deductions EXCEPT the Over 65 Deduction and Surviving Spouse of WW I Veteran Deduction.
Surviving Spouse of World War I Veteran (6-1.1-12-16, 17)	\$18,720*	1) Surviving spouse 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 (and contract or a memorandum of contract is recorded in the county recorder's office); 2) Applicant is surviving spouse of person who served in the U.S. military before November 12, 1918; 3) Deceased spouse received an honorable discharge.	State Form 12662. VA-issued proof of service and honorable discharge.	A person may claim this deduction with all other deductions EXCEPT the Over 65 Deduction and Veteran with Service-Connected Disability Deduction.

*Any unused portion of the deduction may be applied to personal property taxes and then to excise taxes for either a motor vehicle (IC 6-6-5-5) or an aircraft (IC 6-6-6.5).

NOTE: For registration years beginning after December 31, 2013, IC 6-6-5-5.2 enables veterans who do not own or are not buying property under contract (or their surviving spouses) to receive a credit toward vehicle excise taxes if they otherwise satisfy the requirements for a veteran deduction under IC 6-1.1-12-13, 14, or 16. The amount of the credit that may be claimed is equal to the lesser of the amount of the excise tax liability for the individual's vehicle or \$70. This credit must be claimed on a form prescribed by the Bureau of Motor Vehicles. An individual claiming the credit must attach to the form an affidavit from the county auditor stating that the claimant does not own property to which a property tax deduction may be applied under IC 6-1.1-12-13, 14, or 16.

Special note regarding members of the armed forces:

Effective July 1, 2014, active military personnel transferred to a location outside of Indiana may be able to retain their homestead deduction during their absence. See IC 6-1.1-12-37(s) for more information.

** The sum of the deductions applied to a mobile home or a manufactured home not assessed as real property may not exceed one-half of the assessed value of the mobile home or manufactured home (see IC 6-1.1-12-40.5). This restriction does not apply to the Supplemental Homestead Deduction.

Deduction application forms are available at the county auditor's office or at <https://www.in.gov/dlqf/forms/deduction-forms/>.

By signing below, customer acknowledges receipt of the Indiana Property Tax Benefits Form.

Signature of Customer Verification	
Name (print)	Date (month, day, year)