APPLICATION FOR SENIOR CITIZEN PROPERTY TAX BENEFITS

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

Reset Form

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*)

☐ Over 65 Deduction from Assessed Valuation ☐ Over 65 Circuit Breaker Credit

Name of applicant *(owner or contract buyer)*

Is applicant the sole legal or equitable owner? ☐ Yes ☐ 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: ☐ Real property ☐ 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? ☐ Yes ☐ 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? ☐ Yes ☐ 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? ☐ Yes ☐ No

If Yes, what deductions?

Have you filed for deductions in any other county? ☐ Yes ☐ 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

Taxing district

Key number / Legal description

Type of benefit requested (*please check all that apply*)

☐ Over 65 Deduction from Assessed Valuation

☐ Over 65 Circuit Breaker Credit

Signature of County Auditor

Date signed *(month, day, year)*

INSTRUCTIONS AND QUALIFICATIONS

GENERAL INSTRUCTIONS

- *Applicants must be residents of the State of Indiana.*
- *Applications must be filed during the periods specified. Once the application is in effect, no other filing is necessary unless there is a change in the status of the property of applicant that would affect the deduction.*
- *This application may be filed in person or by mail. If mailed, the mailing must be postmarked before the last day of filing.*
- *Any person who willfully makes a false statement of the facts in applying for this deduction is guilty of the crime of perjury and on the conviction thereof will be punished in the manner provided by law.*
- *Applicant and individuals who share ownership must reside on the premises. Living in a nursing home or hospital will not prevent a person from receiving these benefits.*
- *Applicant must have been the owner or contract buyer of the property for at least one year prior to claiming the deduction.*

BENEFITS

- *For the Over 65 Deduction, the deduction amount equals $12,480 if all owners are at least 65 years of age on the December 31 prior to filing. If all owners' ages are not at least 65 years, the deduction is reduced by an amount equal to $12,480 multiplied by a fraction. The numerator is the number of owners who are not 65 years of age and the denominator is the total number of owners.*
- *For the Over 65 Circuit Breaker Credit, the deduction equals the tax liability minus the product of tax liability for preceding year multiplied by 1.02.*

ELIGIBILITY

- *For the Over 65 Deduction, the applicant must have a total adjusted gross income, when combined with that of his or her spouse and any individual with whom he or she shares ownership, of $25,000 or less in the prior year. For the Over 65 Circuit Breaker Credit, the adjusted gross income limits are $30,000 for individuals and $40,000 for married couples.*
- *In order to receive the Over 65 Deduction, the applicant may receive no other property deductions other than the Mortgage Deduction and the Standard Deduction.*
- *To receive the Over 65 Deduction, the assessed value of the property must be $182,430 or less. For the Over 65 Circuit Breaker Credit, the assessed value of the property may not exceed $160,000.*
- *For the Over 65 Deduction, the applicant may be a surviving, un-remarried spouse, at least 60 years of age on or before December 31 of the year preceding the year in which the deduction is claimed provided the decedent was at least 65 years of age at the time of death.*