



# APPLICATION FOR SENIOR CITIZEN PROPERTY TAX BENEFITS

State Form 43708 (R15 / 1-20)

Prescribed by the Department of Local Government Finance

COUNTY	TOWNSHIP	YEAR

File Mark

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

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

**Filing Date:** Form must be completed and signed by December 31 and filed with the county auditor or postmarked by the following January 5 of the calendar year in which the property taxes are first due and payable.

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 name on record is different than that of applicant, indicate below.		If owned with joint tenant or tenant in common, indicate with whom. <input type="checkbox"/> Yes <input type="checkbox"/> No			
Name of contract seller		Has applicant owned or been buying the property under recorded contract for at least one (1) year before claiming deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No			
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		
Does applicant reside on property? <input type="checkbox"/> Yes <input type="checkbox"/> No		<b>Assessed value of the property as of current year assessment date</b> (May not exceed \$200,000 for Over 65 Deduction or \$199,999 [counting just the homestead site] for the Over 65 Circuit Breaker Credit received before January 1, 2020, and \$199,999 [all Indiana real property] for the Over 65 Circuit Breaker Credit initially applied for after December 31, 2019.) <b>See reverse for details.</b>			
Is 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?			
<b>Adjusted Gross Income (AGI) of applicant, applicant and spouse, or applicant and joint tenants or tenants in common, as applicable</b> (For Over 65 Deduction, AGI may not exceed: (1) \$30,000 for individuals who filed a single return; (2) \$40,000 for individuals who filed a joint return; or (3) \$40,000 for individuals and all others that share ownership as joint tenants or tenants in common. For the Over 65 Circuit Breaker Credit, AGI may not exceed: (1) \$30,000 for individuals who filed a single return; or (2) \$40,000 for individuals who filed a joint return with the individual's spouse.) <b>See reverse for details.</b>		<b>Source of Income</b>		<b>Amount of Income</b>	
				\$	
				\$	
		<b>TOTAL</b>		\$	
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.					
Signature of applicant				Date (month, day, year)	
Address of applicant (number and street, city, state, and ZIP code)					
Signature of authorized representative				Date (month, day, year)	
Address of authorized representative (number and street, city, state, and ZIP code)					
Signature of County Auditor				Date (month, day, year)	

**DISTRIBUTION:** Original - County Auditor; File-Stamped Copy - Taxpayer

## 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 or 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 any joint tenants or tenants in common must reside on the premises. Being absent from the property while 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. The contract must be recorded and provide that the applicant is to pay the property taxes.

### BENEFITS

- For the Over 65 Deduction, the deduction amount equals the lesser of one-half the assessed value of the property or \$14,000. However, where an applicant owns or is buying the property with joint tenants or tenants in common and not all the tenants are at least sixty-five (65) years of age, the deduction is to be reduced by a fraction. The numerator of the fraction is the number of tenants who are not sixty-five (65) years of age and the denominator is the total number of tenants. This reduction does not apply if the property is owned only by the applicant and the applicant's spouse.
- 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, Adjusted Gross Income (AGI) for the calendar year preceding by two (2) years the calendar year in which the property taxes are first due and payable may not exceed: (1) \$30,000 for individuals who filed a single return; (2) \$40,000 for individuals who filed a joint return; or (3) \$40,000 for individuals and all others that share ownership as joint tenants or tenants in common. For the Over 65 Circuit Breaker Credit, the Adjusted Gross Income (AGI) for the calendar year preceding by two (2) years the calendar year in which the property taxes are first due and payable may not exceed: (1) \$30,000 for individuals who filed a single return; or (2) \$40,000 for individuals who filed a joint return with the individual's spouse.
- To receive the Over 65 Deduction, the applicant can receive no property tax deductions other than the Mortgage Deduction, the Homestead Standard and Supplemental Homestead Deductions, and the Fertilizer Storage Deduction.
- To receive the Over 65 Deduction, the assessed value of the property must be \$200,000 or less. The Over 65 Circuit Breaker Credit is not available for individuals who received the credit before January 1, 2020, if the assessed value of the homestead portion of the property is at least \$200,000. The Over 65 Circuit Breaker Credit is not available for individuals who initially apply for the credit after December 31, 2019, if the assessed value of all Indiana real property is at least \$200,000.
- For the Over 65 Deduction, the applicant may be a surviving, un-remarried spouse, at least sixty (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. The surviving spouse must otherwise satisfy the eligibility requirements for the deduction.