



NOTICE TO AUDITOR OF POTENTIAL PROPERTY TAX DEFERRAL TERMINATION EVENT

State Form 57887 (R/9-25)
Prescribed by the Department of Local Government Finance

INSTRUCTIONS:

1. Please type or print.
2. Whenever an individual who is a qualified individual as defined under Ind. Code § 6-1.1-52-4 on an assessment date for which property taxes were deferred:
 - a. ceases to use the homestead as the individual's principal place of residence as provided in Ind. Code § 6-1.1-52-4(3);
 - b. ceases to have a qualified interest in the homestead; or
 - c. changes the qualified individual's interest in the homestead;
 or a surviving spouse becomes a qualified individual as defined under Ind. Code § 6-1.1-52-4, a person responsible for paying the property taxes on the homestead shall notify the county auditor in the county where the homestead is located using this form.

NOTE: Upon receiving this form, the county auditor shall review the information filed to determine whether a deferral termination event has occurred under Ind. Code § 6-1.1-52.

FILER INFORMATION		
Name of Person Giving Notice (<i>legal name</i>)	Telephone Number ()	Email Address
Address of Person Giving Notice (<i>number and street, city, state, and ZIP code</i>)		
Notice is Being Given by (<i>check one</i>):		
<input type="checkbox"/> Qualified Individual <input type="checkbox"/> Surviving Spouse <input type="checkbox"/> Other Person Responsible for Paying the Property Taxes		
CONTRACT RECORDED		
If Homestead Purchased on Contract, Fee Simple Owner's Name		
Recorder's Office Where Contract is Recorded	Record Number	Page
HOMESTEAD INFORMATION		
County	Township	Taxing District (<i>city, town, township</i>)
Parcel Number	Legal Description (<i>real property only</i>)	
Address (<i>number and street, city, state, and ZIP code</i>)		
Is the Property in Question:		Portion of Property No Longer Eligible:
<input type="checkbox"/> Real Property <input type="checkbox"/> Annually Assessed Mobile Home (IC 6-1.1-7)		<input type="checkbox"/> All <input type="checkbox"/> Part
Description of Change in the Use of or Interest in the Homestead		
CERTIFICATION STATEMENT		
I hereby certify that the information contained in this notice is true, correct, and complete.		
Signature of Person Giving Notice	Printed Name of Person Giving Notice	Date Signed (<i>month, day, year</i>)

PROPERTY TAX DEFERRAL TERMINATION EVENTS

Ind. Code § 6-1.1-52-10

- Deferral Termination Event:** A deferral termination event occurs on the earlier of the following dates:
1. The first date on which the qualified individual who had a qualified interest in the homestead when the property taxes were deferred:
 - a. ceases to use the homestead as the individual's principal place of residence as provided in Ind. Code § 6-1.1-52-4(3); or
 - b. no longer has a qualified interest in the homestead.
 2. The date of the death of the qualified individual who had a qualified interest in the homestead when property taxes were deferred.

- Surviving Spouse:** The following only applies to a surviving spouse who was not a qualified individual on the date on which property taxes were deferred. If a deceased individual was a qualified individual on the date on which property taxes were deferred, the deceased individual's surviving spouse shall be treated after the deceased individual's death as if the surviving spouse had been a qualified individual on the date on which property taxes were deferred if:
1. The homestead was the surviving spouse's principal place of residence when the deceased qualified individual died; and
 2. The surviving spouse has a qualified interest in the homestead not later than the later of:
 - a. the date of the deceased individual's death; or
 - b. the date on which the estate of the deceased individual transfers any part of the ownership of the homestead from the estate.