



# APPLICATION FOR MODEL RESIDENCE DEDUCTION

State Form 53812 (R5 / 4-26)

Prescribed by the Department of Local Government Finance

January 1, 20\_\_ payable in 20\_\_

For Official Use Only

**INSTRUCTIONS:** This form is to be filed annually, by mail or in person, with the county auditor of the county where the property is located.

**Filing Date:** To receive deduction for a calendar year, this form must be completed, signed, and filed or postmarked by the following January 15.

See Page 2 for additional instructions and qualifications.

### APPLICANT INFORMATION

Name of Applicant	Telephone Number ( )	Email Address
Business Address (number and street, city, state, and ZIP code)		County

### PROPERTY INFORMATION

Address of Model Residence (number and street, city, state, and ZIP code)		
Brief Description of Residence and Any Other Real Property Claimed for Deduction		
Legal Description	Key Number	Assessed Value of Qualifying Real Property
As of January 1, 20__, the property is: <input type="checkbox"/> Partially completed <input type="checkbox"/> Fully completed	Have you received this deduction on this property in prior years? <input type="checkbox"/> Yes, as partially completed <input type="checkbox"/> Yes, as fully completed <input type="checkbox"/> No	If yes, indicate which years
Deduction Claimed (100% of Qualifying Assessed Value)	Is the property located in an allocation area as defined by IC 6-1.1-21.2-3? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Are there other deductions applied to this property? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, please list:	
Have you filed for this deduction on other properties located in Indiana, either alone or as a member of an affiliated group? <input type="checkbox"/> Yes <input type="checkbox"/> No		If yes, please list below.

Property Address (number and street, city, state, and ZIP code)	Key Number / Legal Description of Property	County
A.		
B.		
C.		

### CERTIFICATION

I/We certify, under penalty of perjury, that the above and foregoing information is true and correct.		
Signature of Applicant or Authorized Representative	Printed Name of Applicant or Authorized representative	Date Signed (month, day, year)

### VERIFICATION BY ASSESSING OFFICIAL

Is property recommended for deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No	Assessed Value of Qualifying Real Property	Recommended Deduction (100% of Qualifying Real Property)
Signature of Assessing Official	Printed Name of Assessing Official	Date Signed (month, day, year)

### FINAL DETERMINATION OF COUNTY AUDITOR

Deduction determined by County Auditor for January 1, 20__ payable in 20__:	Approved Deduction \$
Signature of County Auditor	Printed Name of County Auditor
Date Signed (month, day, year)	

Description or Reasons for Change:
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**Distribution on date of filing:** Original – County Auditor; File stamped copy – Applicant; File stamped copy – Township Assessor, if any, or County Assessor  
**Distribution on date that determination is made:** Original – County Auditor; Copy – Applicant; Copy – Township Assessor, if any, or County Assessor

**INSTRUCTIONS AND QUALIFICATIONS**  
**(In accordance with IC 6-1.1-12.6)**

**GENERAL INSTRUCTIONS**

- *Applications must be filed during the periods specified. Once the application is in effect, application must be re-filed annually.*
- *This application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before January 15.*
- *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.*

**BENEFITS AND ELIGIBILITY**

- *“Model residence” means real property that consists of a single-family residence, single family townhouse, or single-family condominium unit that has never been occupied as a principal residence and is used for display or demonstration to prospective buyers or lessees for purposes of potential acquisition or lease of a similar type of residence, townhouse, or condominium unit on the same property or other property.*
- *Eligible applicants are entitled to a deduction from the assessed value of the residence in the amount of 100% of the assessed value of the model residence for:*
  - *Not more than one assessment date for which the model residence is assessed as a partially completed structure;*
  - *The assessment date for which the model residence is first assessed as a fully completed structure; and*
  - *The two assessment dates that immediately follow the assessment date for which the property was first assessed as fully completed.*

**LIMITATIONS**

- *A property owner may not receive the deduction for more than ten model residences in Indiana for a particular assessment date. Owners of model residences who are part of an affiliated group (as defined by 50 IAC 25-2-2) may not exceed an aggregate of ten model residence deductions for a particular assessment date.*
- *The owner’s regular office space is not considered a model residence for purposes of the deduction. However, use of a garage or other space in a model residence to store or display promotional materials or meet with prospective buyers or lessees will not disqualify the model residence from the deduction.*
- *A property owner may not receive a model residence deduction for a model residence located in an allocation area as defined in IC 6-1.1-21.2-3.*
- *A property owner that qualifies for a model residence deduction and also qualifies for a deduction under another statute with respect to the same model home for a particular assessment year may not receive a deduction under both statutes for that year.*
- *A person who owns a model residence and claims the deduction must provide the county auditor with a notice that informs the auditor of a transfer of ownership of the model residence. This notice shall indicate whether the new owner is eligible to receive the model residence deduction and must be submitted to the county auditor at the same time that a sales disclosure form is filed under IC 6-1.1-5.5.*
- *The deduction allowed for a model residence is terminated if the model is sold after the assessment date of a particular year but before January 1 of the following year to a person who does not continue to use the property as a model residence.*