



APPLICATION FOR SENIOR CITIZEN PROPERTY TAX BENEFITS

State Form 43708 (R18 / 9-24)

Prescribed by the Department of Local Government Finance

COUNTY	TOWNSHIP	YEAR

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, signed, and filed with the county auditor or postmarked by January 15 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)	Telephone Number ()	Email Address	
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 Owned with Joint Tenant or Tenant in Common, Indicate with Whom	
If Name on Record is Different than Applicant, Indicate Below		Do All Joint Tenants or Tenants in Common Reside on the Property? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Name of Contract Seller		Has Applicant Owned or Bought 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	Assessed value of the property as of current year assessment date (May not exceed \$240,000 for Over 65 Deduction or \$199,999 [counting just the homestead site] for the Over 65 Circuit Breaker Credit received before January 1, 2020, \$199,999 [all Indiana real property] for the Over 65 Circuit Breaker Credit initially applied for after December 31, 2019 and before January 1, 2023, and \$239,999 [all Indiana real property] for the Over 65 Circuit Breaker Credit initially applied for after December 31, 2022.) See reverse for details.		
Is the Applicant 65 Years of Age or More on December 31 of the Year Prior to the Year Taxes are First Due & 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?	
Adjusted Gross Income (AGI) of applicant, applicant and spouse, or applicant and joint tenants or tenants in common, as applicable (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.) [Beginning with Pay 24, income amounts are annually adjusted.] See reverse for details.	Source of Income		Amount of Income
			\$
			\$
	TOTAL		\$
Have You Filed for Any Other Deductions? <input type="checkbox"/> Yes <input type="checkbox"/> No	If Yes, What Deductions?		
Have You Filed for Deduction 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)	

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. [All income amounts are adjusted annually by an amount equal to the percentage cost of living increase applied for Social Security benefits for the immediately preceding calendar year. The income threshold adjustment for the applicable year can be located at: <https://www.in.gov/dlqf/deductions-property-tax>.]
- 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 \$240,000 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, and before January 1, 2023, if the assessed value of all Indiana real 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, 2022, if the assessed value of all Indiana real property is at least \$240,000.
- 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.