
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Assessors and Auditors

FROM: Barry Wood, Assessment Division Director

RE: Homestead Deductions—Deadline Requirements
Ind. Code § 6-1.1-12-37 and Ind. Code § 6-1.1-12-44

DATE: December 29, 2021

As a reminder, Indiana law **requires** that county assessors and auditors accept homestead applications that are postmarked, delivered in person to the county official's office, or submitted electronically, including by email, on or by **January 5, 2022**. Please see Ind. Code § 6-1.1-12-37 to read this requirement.

While the HC-10 homestead application form must be signed and dated December 31, 2021, applicants have until **January 5, 2022**, to postmark them, deliver them in person, or submit them electronically, including by email.

The Sales Disclosure Form also serves as a homestead deduction application. If applicants submit a Sales Disclosure Form, they don't need to submit an HC-10. The sale must have taken place in 2021, and the form must be signed and submitted in paper or electronically on or by December 31, 2021. These may be delivered to or received electronically by the county assessor's office. Please see Ind. Code § 6-1.1-12-44 to read this requirement.

As a reminder, some homeowners may close on new properties as late as December 31, 2021, and are eligible for the homestead deduction for 2022. They do not need to live at the property in 2021 to receive a 2022 homestead deduction.

If your office is closed for any reason, taxpayers must have a means by which to submit these forms by the due date, whether by dropbox or other ways, if they hand-deliver them.

Examples:

- A taxpayer mails a completed, signed, and dated HC-10 homestead application form postmarked January 5, 2022. The county office receives it on January 10, 2022 (or later). The application has been timely filed.
- A sales disclosure form is left in a drop box at the county office at 7:00 p.m. on December 31, 2021. The property just closed that day, on December 31, 2021. The owner

has not lived in the property at all in 2021. The application was timely filed. The taxpayer need not live in the property in 2021.

- A completed sales disclosure form is emailed to county offices at 9:00 p.m. on December 31, 2021. The application has been timely filed.

Questions or comments may be directed to Assessment Division Director Barry Wood at (317) 232-2762 or Bwood@dlgf.in.gov.