

SECTION IV - DEDUCTION FOR HOMESTEAD DONATED TO VETERAN

1. Applicant served in the military or naval forces of the United States for at least ninety (90) days;
2. Applicant received an honorable discharge;
3. Applicant has a disability of at least 50%;
4. Applicant's disability is evidenced by:
 - A. a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs; or
 - B. a certificate of eligibility issued to the individual by the Indiana Department of Veterans' Affairs ("IDVA") after IDVA has determined that the individual's disability qualifies the individual to receive a deduction under this new statute; and
5. Applicant's homestead was conveyed without charge to the applicant who is the owner of the homestead by an organization that is exempt from income taxation under the federal Internal Revenue Code.

The amount of the deduction is determined as follows:

1. If the applicant is totally disabled, the deduction is equal to 100% of the assessed value of the homestead.
2. If the applicant has a disability of at least 90% but the individual is not totally disabled, the deduction is equal to 90% of the assessed value of the homestead.
3. If the applicant has a disability of at least 80% but less than 90%, the deduction is equal to 80% of the assessed value of the homestead.
4. If the applicant has a disability of at least 70% but less than 80%, the deduction is equal to 70% of the assessed value of the homestead.
5. If the applicant has a disability of at least 60% but less than 70%, the deduction is equal to 60% of the assessed value of the homestead.
6. If the applicant has a disability of at least 50% but less than 60%, the deduction is equal to 50% of the assessed value of the homestead.

A veteran who claims this deduction for an assessment date may not also claim a partially disabled veteran deduction or totally disabled veteran deduction under IC 6-1.1-12-13 or 14, respectively, for that same assessment date. Moreover, an unused portion of this deduction may NOT be applied to excise taxes (See the Veteran Deduction Worksheet portion of this form.).

SECTION V - ADDITIONAL INFORMATION

- A. Applicant owns the property on which the deduction is claimed or is buying it under contract that provides that the applicant is to pay the property taxes, which contract, or a memorandum of the contract, is recorded in the County Recorder's office.
 Record number _____ page _____ (Note that a person applying for a deduction under Section IV must own the property.)
- B. Applicant has applied or intends to apply for one or more of these deductions on other property in this county or in another county.
 Yes No Amount \$ _____

County	Taxing district
Second county	Taxing district

SECTION VI - APPLICATION VERIFICATION AND AUDITOR SIGNATURE

I certify that the information provided in this application is true and correct. The intentional inclusion of false information on this form is a criminal violation under IC 6-1.1-37-3 or 4.	I certify that this application was filed in my office.
	Date filed (month, day, year)
	Signature of county auditor
Signature of applicant or legal representative	Name of county auditor (typed or written)

VETERAN DEDUCTION WORKSHEET

	20_____	20_____	20_____
1. Total disability (\$14,000)			
2. Partial (Service-Connected) disability (\$24,960)			
3. WWI surviving spouse (\$18,720) (Cannot be claimed in conjunction with the totally disabled veteran deduction.)			
4. Homestead donated to veteran (Can be applied only to homestead applicant owns; cannot be claimed in conjunction with partial disability or total disability deductions.)			
5. Total deduction available (add lines 1, 2, 3, and 4)			
6. Amount applied to real estate key number _____			
7. Amount applied to personal property duplicate number _____			
8. Amount applied to mobile home duplicate number _____			
9. Total deduction applied to taxable property (add lines 6, 7, and 8)			
10. Deduction available for excise* (subtract line 9 from line 5)			
11. Excise credit			

*May be used as an excise tax credit on either the Motor Vehicle Tax (IC 6-6-5-5) or Aircraft License Excise Tax (IC 6-6-6.5-13). For motor vehicles, the unused portion of the veteran deduction reduces the annual excise tax in the amount of two dollars (\$2.00) on each one hundred dollars (\$100.00) of taxable value or major portion thereof.

For aircraft, the credit equals the amount of the unused portion of the veteran deduction multiplied by 0.07.

However, unused portion of deduction for donated homestead may not be applied toward excise taxes.

For more information, see IC 6-6-5-5 and IC 6-6-6.5-13.