

APPLICATION FOR TAX DEDUCTION FOR DISABLED VETERANS AND SURVIVING SPOUSES OF CERTAIN VETERANS

State Form 12662 (R17 / 1-20)

Prescribed by the Department of Local Government Finance

INSTRUCTIONS:

Please check appropriate box(es) pertaining to tax deduction. (More than one (1) box may be checked; however, a surviving spouse who receives a deduction under Section III may not receive a deduction under Section II.)

FILING DATES:

YEAR IN WHICH THE PROPERTY TAXES AR	BY DECEMBER 31 AND FILED OR POSTMARKED B E FIRST DUE AND PAYABLE. COUNTY WHERE THE PROPERTY IS LOCATED.	T THE FOLLOWIN	G JANUARY 5 OF THE CALENDAR				
☐ I Totally disabled veteran (or Complete sections I, V and ☐ II Partially service-connected Complete sections II, V and	r veteran at least age 62 with at least 10% disability) on the VI. (IC 6-1.1-12-14) disabled veteran or surviving spouse - Not to exceed d VI. (IC 6-1.1-12-13) War I Veteran - Not to exceed \$18,720 and VI. (IC 6-1.1-12-16) disabled to veteran		Not to exceed \$14,000				
Name of applicant (first, middle, last)	APPLICANT		Data of high (manth day year)				
Name of applicant (<i>lirst, middle, last</i>)	Date of birth (month, day, year)						
Address (number and street, city, state, and ZIP code	County						
Applicant (does does not) own property with another individual(s) besides spouse and/or another veteran.							
This application is made for the purpose of obtaining \$ deduction from the assessed valuation of the following described taxable property for the year 20 (If applicant desires that deduction be split among additional properties, list those properties on additional sheet and attach it to this application.)							
Taxing District (city, town, township)	Is the property in question: Real Property Mobile Home (IC 6-1.1-7)	Parcel or Key number	er				
SECTION I -	TOTAL DISABILITY OR AT LEAST AGE 62 WITH AT	LEAST 10% DISA	ABILITY				
A. Applicant was a member of the U.S. Armed Forces for at least ninety (90) days (not necessarily during war time). B. Applicant was honorably discharged. C. Applicant is: Totally disabled; or At least age 62 with at least 10% disability D. Applicant's disability is evidenced by: Certificate of eligibility from the Indiana Department of Veterans Affairs; Pension certificate; Award of compensation from Veterans Administration or Department of Defense; or Veterans Administration Form 20-5455 "Tax Abatement Certificate" E. The assessed value of the applicant's Indiana real property, Indiana mobile home not assessed as real property, and Indiana manufactured home not assessed as real property does not exceed \$200,000. Deductions claimed \$ F. Applicant is the surviving spouse of an individual who: (1) would have qualified for the deduction under this section when he or she was alive; or (2) was killed in action, died while serving on active duty, or died while performing inactive duty training. (Age of deceased veteran on date of death)							
	TION II - PARTIAL DISABILITY (SERVICE-CONNECT	ED DISABILITY)					
A. Applicant was a member of the U.S. Armed Forces during any of its wars. B. Applicant was honorably discharged. C. Applicant has a service connected disability of at least 10% D. Applicant's disability is evidenced by: Certificate of eligibility from the Indiana Department of Veterans Affairs; Pension certificate; Award of compensation from Veterans Administration or Department of Defense; or Veterans Administration Form 20-5455 "Tax Abatement Certificate" E. Applicant is the surviving spouse of an individual who would have qualified for the deduction under this section when he or she was alive. (Age of deceased veteran on date of death)							
SECTION III - SURVIVING SPOUSE OF A WORLD WAR I VETERAN							
A. Applicant is the surviving spouse of an individual who served in the U.S. Armed Forces before November 12, 1918. B. The service of the deceased spouse is evidenced by: Letter from the Veterans Administration or the Department of Defense; or							
Honorable discharge documents C. The deceased spouse received an honorable discharge. A person may not claim this deduction in conjunction with the partially disabled veteran deduction.							
SECTIONS IV, V, AND VI ARE ON REVERSE SIDE.							
Page 1 of 2							
	CEIPT FOR APPLICATION FOR TAX DI VETERAN OR SURVIVING SPOUSE C		/ETERANS				
I certify that the applicant filed on this date an application for the following deductions described on State Form 12662:							

☐ SECTION I ☐ SECTION II ☐ SECTION III ☐ SECTION IV Name of applicant (first, middle, last) Name of auditor Parcel or Key number Date (month, day, year)

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;
- Applicant received an honorable discharge;
- 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 statue; 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:

- If the applicant is totally disabled, the deduction is equal to 100% of the assessed value of the homestead.
 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
- 4.
- 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. 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. 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.).

A.			ying it under contract	that provides that the appli	icant 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					
Consend county			Taxing district					
Second county			raving district					
	SECTION	ON VI - APPLICATION VERI	_					
I certify that the information provided in this application is true and correct. The intentional inclusion of false information on this form is		I certify that this application was filed in my office.						
		Date filed (month, day, year)						
a criminal violation under IC 6-1.1-37-3 or 4.			Signature of county auditor					
Signature of applicant or legal representative		Name of county auditor (typed or written)						
		VETERAN DEDUC	TION WORKSHEET					
			20	20	20			
1.	Total disability (\$14,000)							
2.	Partial (Service-Connected) disability (\$24,	960)						
3.	WWI surviving spouse (\$18,720) (Cannot but the totally disabled veteran deduction.							
4.	Homestead donated to veteran (Can be applicant owns; cannot be claimed in conjuor 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 duplic	cate number						
8.	Amount applied to mobile home duplicate r	number						
9.	Total deduction applied to taxable property	(add lines 6, 7, and 8)						
10.	Deduction available for excise* (subtract lin	ne 9 from line 5)						
11.	Excise credit							
h	ay be used as an excise tax credit on ei ehicles, the unused portion of the vetera undred dollars (\$100.00) of taxable valu	n deduction reduces the and e or major portion thereof.	nnual excise tax in	the amount of two dollar				
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								