

PEGGY HOLINGA
KATONA
Auditor



2293 N Main Street
Crown Point, IN 46307
219-755-3120
Fax: 219-755-3023

Lake County Auditor

Tax Deductions

Application for deductions must be completed and dated no later than December 31st.

Taxpayers do not need to reapply for deductions annually.

Reapplications should only occur if the property is sold or if the title is changed.

You may file deductions in the Auditor's Office Monday through Friday from 8:30am to 4:30pm

Or

Online at www.lakecountyin.org

HOMESTEAD: (\$48,000 or 60% of the homestead eligible assessed value of the property)

REQUIREMENTS:

1. Proof of residence for the applicant(s) and applicant's spouse (even if not listed on deed) by providing any of the following documents that contain the applicant's name and address of the residence for which the homestead deduction is being applied for:
 - An Indiana ID card
 - An Indiana driver license or permit with photo
 - An Indiana gun permit
 - A bank statement issued within sixty (60) days of application
 - Form W-2 (federal or state) or form 1099
 - A state or federal tax return
 - A computer generated pay check stub
 - A valid employee ID card with photo
 - A valid Indiana professional license
 - A valid insurance card
 - A Medicare or Medicaid card
 - U.S. military discharge or DD214 separation papers
 - A voter registration card
 - A valid Indiana vehicle or watercraft title or registration
2. The last 5 digits of the applicant(s) and applicant's spouse's driver's license **and/or** social security number. Spouse's information is required even if they are not named on the deed.

IT IS THE RESPONSIBILITY OF THE TAXPAYER TO NOTIFY THE COUNTY AUDITOR IF HE OR SHE IS NOT ELIGIBLE OR BECOMES INELIGIBLE AT ANY TIME FOR A FILED HOMESTEAD DEDUCTION. BACK TAXES MAY BE CHARGED UNDER [IC 6-1.1-36-17] IF AN INDIVIDUAL FALSELY RECEIVED THE HOMESTEAD DEDUCTION.

OVER AGE 65: (\$14,000 or half of the assessed value of the property)

REQUIREMENTS:

1. Proof of age showing that the applicant will be 65 on or before December 31st of the immediate preceding calendar year.
2. Proof of residence (See homestead requirements above) and the applicant must have owned for at least one year before "claiming" the deduction. Individual received the Homestead Standard Deduction in the immediate preceding calendar year; individual qualifies for the Homestead Standard Deduction in the current calendar year.
3. IRS Form 1040 or SS 1099 Form reflecting two (2) years that an individuals who filed a single tax return does not have an adjusted gross income that exceeds \$32,610; Individuals who filed a joint income tax return with their spouse does not have a combined adjusted gross income that exceeds \$43,480; and Individuals who share ownership or are purchasing property under contract as joint tenants or tenants in common may not have a combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) that exceeds \$43,480.
4. Assessed value of property does not exceed \$240,000
5. Applicant **CANNOT** receive Over Age 65 deduction with a Disability deduction

IF ANY OF THE JOINT TENANTS OR TENANTS IN COMMON (OTHER THAN SPOUSE) LISTED ON THE DEED ARE NOT AT LEAST 65, THE DEDUCTION ALLOWED MUST BE REDUCED.

BLIND/DISABLED: (\$12,480)

REQUIREMENTS:

1. IRS Form 1040 or Social Security 1099 Form reflecting that the applicant's yearly taxable income does not exceed \$17,000.
2. Proof of residence (See homestead requirements above)
3. Proof of disability/blindness with a written statement confirming disability from an Indiana licensed physician dated within the last 12 months
4. Applicant **CANNOT** receive Blind/Disabled deduction with the Over Age 65 deduction.

DISABLED VETERAN: (Up to \$14,000 and/or \$24,960)

REQUIREMENTS:

1. Certificate of Eligibility issued by IDVA to determine if applicant will receive the following:
TOTAL: (\$14,000)
 - Applicant served in U.S. military service of at least 90 days and was honorably discharged
 - Applicant is either 100% disabled or at least 62 with 10% or higher disability
 - Assessed value of applicant's tangible property is not greater than \$200,000**PART:** (\$24,960)
 - Applicant received an honorable discharge after serving in U.S. military or naval forces during any of its wars
 - Applicant has service-connected disability of at least 10%
2. Applicant **CANNOT** receive the Over Age 65 deduction with a Disabled Veteran deduction

SOLAR/WIND/GEOTHERMAL DEVICE:

REQUIREMENTS:

1. Real property or mobile home is equipped with a solar energy system, wind power device, hydroelectric power device, geothermal energy heating, or cooling device
2. Applicant must provide Sales Disclosure Form 46021 or State form 18865
3. For Hydroelectric Power and Geothermal Devices, applicant must also provide IDEM certification. IDEM certification may be obtained by mailing a copy of the completed State form 18865 along with a separate listing of your device's make, model number, serial number, system tonnage and designation as either an open or closed loop system to the following address:

**Indiana Department of Environmental Management
Office of Water Quality
Attention: Trisha Tennis, Room 1255
100 N. Senate Ave.
Indianapolis, IN 46204
<http://www.in.gov/idem/>
(800) 451-6027**

4. IDEM will review your form and information. If it is determined that your device qualifies, IDEM will certify your claim and send a certification letter to you and your county Auditor. Please note that the unit only needs to be certified once. A list of all certified geothermal units is available through IDEM's virtual file cabinet at www.in.gov/idem/hoosierscar/5600.htm
5. Applicant **CANNOT** file for the Over Age 65 deduction while these deductions are in place