



SALES DISCLOSURE FORM

State Form 46021 (R8/7-08)

Prescribed by Department of Local Government Finance
Pursuant to IC 6-1.1-5.5

SDF ID		
County	Year	Unique ID
SDF Date: _____		

PRIVACY NOTICE: The telephone numbers of the parties on this form are confidential according to IC 6-1.1-5.5-3(d).

PART 1 - To be completed by BUYER/GRANTEE and SELLER/GRANTOR
A. PROPERTY TRANSFERRED - MUST BE CONVEYED ON A SINGLE CONVEYANCE DOCUMENT

1. Property Number	Check box if applicable to parcel	5. Complete Address of Property	6. Complete Tax Billing Address (if different from property address)
A.)	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement		

7. Legal Description of Parcel A:

B.)	<input type="checkbox"/> 2. Split <input type="checkbox"/> 3. Land <input type="checkbox"/> 4. Improvement		
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7. Legal Description of Parcel B:

B. CONDITIONS - IDENTIFY ALL THAT APPLY

If conditions 1-11 apply, filers are subject to disclosure and a disclosure filing fee.

YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	1. A transfer of real property interest for valuable consideration.
<input type="checkbox"/>	<input type="checkbox"/>	2. Buyer is an adjacent property owner.
<input type="checkbox"/>	<input type="checkbox"/>	3. Vacant land.
<input type="checkbox"/>	<input type="checkbox"/>	4. Exchange for other real property ("Trade").
<input type="checkbox"/>	<input type="checkbox"/>	5. Seller paid points. (Provide the value Table C Item 12.)
<input type="checkbox"/>	<input type="checkbox"/>	6. Change planned in the primary use of the property? (Describe in special circumstances in Table C Item 3.)
<input type="checkbox"/>	<input type="checkbox"/>	7. Existence of family or business relationship between buyer and seller. (Complete Table C Item 4.)
<input type="checkbox"/>	<input type="checkbox"/>	8. Land contract. Contract term (YY): _____ and contract date (MM/DD/YYYY): _____
<input type="checkbox"/>	<input type="checkbox"/>	9. Personal property included in transfer. (Provide the value Table C Item 5.)
<input type="checkbox"/>	<input type="checkbox"/>	10. Physical changes to property between March 1 and date of sale. (Describe in special circumstances in Table C Item 3.)
<input type="checkbox"/>	<input type="checkbox"/>	11. Partial interest. (Describe in special circumstances in Table C Item 3.)

C. SALES DATA - DISCLOSE VALUE OF ITEMS LISTED IN TABLE B, ITEMS 1-15

1. Conveyance date (MM/DD/YYYY): _____

2. Total number of parcels: _____

3. Describe any unusual or special circumstances related to this sale, including the specification of any less-than-complete ownership interest and terms of seller financing.

YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	4. Family or business relationship existing between buyer and seller? Amount of discount: \$ _____

Disclose actual value in money, property, a service, an agreement, or other consideration.

If apply, filers conditions 12-15 are subject to disclosure, but no disclosure filing fee.

YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	12. Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, or probate.
<input type="checkbox"/>	<input type="checkbox"/>	13. Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety.
<input type="checkbox"/>	<input type="checkbox"/>	14. Transfer to a charity, not-for-profit organization, or government.
<input type="checkbox"/>	<input type="checkbox"/>	15. Easements or right-of-way grants.

5. Estimated value of personal property: \$ _____

6. Sales price: \$ _____

YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	7. Is the seller financing sale? If yes, answer questions (8-13).
<input type="checkbox"/>	<input type="checkbox"/>	8. Is buyer/borrower personally liable for loan?
<input type="checkbox"/>	<input type="checkbox"/>	9. Is this a mortgage loan?

10. Amount of loan: \$ _____

11. Interest rate: _____ %

12. Amount in points: \$ _____

13. Amortization period: _____

D. PREPARER

_____ <i>Preparer of the Sales Disclosure Form</i>	_____ <i>Title</i>
_____ <i>Address (Number and Street)</i>	_____ <i>Company</i>
_____ <i>City, State, and ZIP Code</i>	_____ <i>Telephone Number</i>
	_____ <i>E-mail</i>

E. SELLER(S)/GRANTOR(S)

_____ <i>Seller 1 - Name as appears on conveyance document</i>	_____ <i>Seller 2 - Name as appears on conveyance document</i>
_____ <i>Address (Number and Street)</i>	_____ <i>Address (Number and Street)</i>
_____ <i>City, State, and ZIP Code</i>	_____ <i>City, State, and ZIP Code</i>
_____ <i>Telephone Number</i>	_____ <i>Telephone Number</i>
_____ <i>E-mail</i>	_____ <i>E-mail</i>

Under penalties of perjury, I hereby certify that this Sales Disclosure, to the best of my knowledge and belief, is true, correct and complete as required by law, and is prepared in accordance with IC 6-1.1-5.5, "Real Property Sales Disclosure Act".

_____ <i>Signature of Seller</i>	_____ <i>Signature of Seller</i>
_____ <i>Printed Name of Seller</i>	_____ <i>Printed Name of Seller</i>
_____ <i>Sign Date (MM/DD/YYYY)</i>	_____ <i>Sign Date (MM/DD/YYYY)</i>

F. BUYER(S)/GRANTEE(S) – APPLICATION FOR DEDUCTIONS AND CREDITS – IDENTIFY ALL ITEMS THAT APPLY

_____ <i>Buyer 1 - Name as appears on conveyance document</i>	_____ <i>Buyer 2 - Name as appears on conveyance document</i>
_____ <i>Address (Number and Street)</i>	_____ <i>Address (Number and Street)</i>
_____ <i>City, State, and ZIP Code</i>	_____ <i>City, State, and ZIP Code</i>
_____ <i>Telephone Number</i>	_____ <i>Telephone Number</i>
_____ <i>E-mail</i>	_____ <i>E-mail</i>

THE SALES DISCLOSURE FORM MAY BE USED TO APPLY FOR CERTAIN DEDUCTIONS FOR THIS PROPERTY. IDENTIFY ALL OF THOSE THAT APPLY.

YES	NO	CONDITION	YES	NO	CONDITION
<input type="checkbox"/>	<input type="checkbox"/>	1. Will this property be the buyer's primary residence? Provide complete address of primary residence, including county:	<input type="checkbox"/>	<input type="checkbox"/>	3. Homestead
_____ <i>Address (Number and Street)</i>			<input type="checkbox"/>	<input type="checkbox"/>	4. Solar Energy Heating/Cooling System
_____ <i>City, State ZIP Code</i>			<input type="checkbox"/>	<input type="checkbox"/>	5. Wind Power Device
_____ <i>County</i>			<input type="checkbox"/>	<input type="checkbox"/>	6. Hydroelectric Power Device
<input type="checkbox"/>	<input type="checkbox"/>	2. Does the buyer have a homestead to be vacated for this residence? If yes, provide complete address of residence vacating, including county:	<input type="checkbox"/>	<input type="checkbox"/>	7. Geothermal Energy Heating/Cooling Device
_____ <i>Address (Number and Street)</i>			<input type="checkbox"/>	<input type="checkbox"/>	8. Is this property a residential rental property?
_____ <i>City, State ZIP Code</i>					
_____ <i>County</i>					

Under penalties of perjury, I hereby certify that this Sales Disclosure, to the best of my knowledge and belief, is true, correct and complete as required by law, and is prepared in accordance with IC 6-1.1-5.5, "Real Property Sales Disclosure Act".

_____ <i>Signature of Buyer1</i>	_____ <i>Signature of Buyer2</i>
_____ <i>Printed Name of Buyer 1</i>	_____ <i>Printed Name of Buyer 2</i>
_____ <i>Sign Date (MM/DD/YYYY)</i>	_____ <i>Sign Date (MM/DD/YYYY)</i>

PART 2 - COUNTY ASSESSOR

The county assessor must verify and complete items 1 through 14 and stamp the sales disclosure form before sending to the auditor:

1. Property	2. AV Land	3. AV Improvement	4. Value of Personal Property	5. AV Total	6. Property Class Code	7. Neighborhood Code	8. Tax District	9. Acreage
A.)								
B.)								

Assessor Stamp	10. Identify physical changes to property between March 1 and date of sale. _____ _____ _____ _____	YES	NO	CONDITION
		<input type="checkbox"/>	<input type="checkbox"/>	11. Is form completed?
		<input type="checkbox"/>	<input type="checkbox"/>	12. Sales fee required?
				13. Date of sale (MM/DD/YYYY): _____
				14. Date form received (MM/DD/YYYY): _____

Items 15 through 18 are to be completed by the assessor when validating this sale:

15. If applicable, identify any additional special circumstances relating to validation of sale. _____ _____ _____ _____ _____	YES	NO	CONDITION
	<input type="checkbox"/>	<input type="checkbox"/>	16. Sale valid for trending?
	<input type="checkbox"/>	<input type="checkbox"/>	17. Validation of sale complete?
			18. Validated by: _____

PART 3 - COUNTY AUDITOR

Auditor Stamp	1. Disclosure fee amount collected: \$ _____	YES	NO	CONDITION
	2. Other Local Fee: \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	6. Is form completed?
	3. Total Fee Collected: \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	7. Is fee collected?
	4. Auditor receipt book number: _____	<input type="checkbox"/>	<input type="checkbox"/>	8. Attachments complete?
	5. Date of transfer (MM/DD/YYYY): _____			

PART 4 - RECEIPT FOR STATEMENT OF CREDIT/DEDUCTION OF ASSESSED VALUATION

SDF ID _____	SDF Date (MM/DD/YYYY) _____	Buyer 1 - Name as appears on conveyance document _____
Parcel Number _____		Address of Property (Number and Street) _____
List the deductions for which the Sales Disclosure Form is application: _____ _____		City, State, and ZIP Code of Property _____
		Auditor Signature _____ Date (MM/DD/YYYY) _____

A person who knowingly and intentionally falsifies value of transferred real property, or omits or falsifies any information required to be provided in the sales disclosure form commits a Class C felony.

Indiana law requires a sales disclosure form (SDF) to be reviewed for completeness by the county assessor before being forwarded to the county auditor and must be completed whenever a conveyance document (see definition below) is filed. The county auditor may not accept a conveyance if (1) the sales disclosure form is not included with the conveyance document; or (2) the sales disclosure form is incomplete and/or is not stamped by the county assessor. A separate SDF is required for each parcel conveyed, regardless of whether more than one (1) parcel is conveyed under a single conveyance document. However, only one (1) SDF is required if there is a single conveyance document that conveys two (2) or more contiguous parcels located entirely within a single taxing district. A person filing a sales disclosure form marked only with sales conditions subject to a disclosure filing fee shall pay a fee of ten dollars (\$10.00) to the county auditor.

Definitions

Conveyance Document - means any transfer of a real property interest for valuable consideration to include any document, deed, contract of sale, agreement, judgment, lease that includes the fee simple estate and is for a period in excess of ninety (90) years, quitclaim deed serving as a source of title, document presented for recording that purports to transfer a real property interest for valuable consideration. Filers are required to disclose, but are not subject to a fee when filing the following: documents for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, or probate; documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety; transfer to a charity, not-for-profit organization, or government; or easements or right-of-way grants. Filers should note that the following items do NOT require a sales disclosure form be prepared: security interest documents such as mortgages or trust deeds; leases less than 90 years; agreements and other documents for mergers, consolidations, and incorporations involving solely non-listed stock; quitclaim deeds not serving as a source of title. Additionally a sales disclosure form is not required for a transfer for no consideration or a gift, or when rerecording to correct prior recorded document.

Personal property - means items that are not attached (built-in or affixed) to the real estate (land and buildings). This might include items such as washers, dryers, window treatments, stoves and refrigerators. Other items considered personal property are boats and other vehicles, inventories (livestock, goods in process or for trade, or agricultural commodities) and machinery used in farming or manufacturing.

A. PROPERTY TRANSFERRED

A single conveyance document (see definition above) may include multiple properties as long as the parcels are contiguous and located entirely in a single taxing district. All parcels and property listed in this box must be conveyed on a single conveyance document. Parcels and property on separate conveyance documents must be submitted on separate sales disclosure forms. If the transaction consists of more than three parcels, an additional list of parcel numbers and lot sizes must be attached to this document.

1. **Property Number:** State and/or local required property number(s) (including all dashes and decimals on the sales form). An identification number that is assigned to a parcel of land to identify that parcel from any other parcel within a given taxing jurisdiction. List all parcels separately using separate attachments if needed. Should the sales disclosure form be submitted prior to assignment of the State mandated 18 digit parcel number, the name of the subdivision and the lot number as provided by the county planning must be included. If the property is personal property the county assigned ID is required.
2. **Split:** Check if the parcel is split, or section off, from another parcel included on this sales disclosure form.
3. **Land:** Check if this parcel is land only without improvements.
4. **Improvement:** Check if this parcel includes buildings or structures that are located on the land.
5. **Complete Address of Property:** Provide the street address of the taxable real estate. A P.O box address is not acceptable.
6. **Complete Tax Billing Address (if different from property address):** Provide the owner mailing address for the owner record.
7. **Legal Description:** Provide a legal description of real property by government survey, metes and bounds, or lot numbers of a recorded plat. A legal description is especially important for metes and bounds descriptions and new parcels. The legal description may be provided as an attachment to and/or uploaded with the sales disclosure form.

B. CONDITIONS

The information in this section is used to determine sales characteristics, establish market value, and determine applicability of the sale and for use in ratio or other studies. The appropriate response should be filled in for all conditions that apply to the sale. Please note that while indicating that certain conditions will result in not paying a filing fee, the buyer/grantee or seller/grantor is still responsible for completing the form in full.

1. **A transfer of real property interest for valuable consideration:** A transfer of a real property in exchange for money, performance, or a promise of performance.
2. **Buyer is an adjacent property owner:** A person who lives on a border of listed property.
3. **Vacant land:** A parcel in which there is no improvement value.
4. **Exchange for the other real property ("Trade"):** An exchange of property usually without use of money.
5. **Seller Paid Points:** An incentive by the seller to acquire a buyer.
6. **Change planned in the primary use of the property:** Identify if the property's classification will be changed from its current status, i.e., residential to commercial. Describe in special circumstances, table C, item 3.
7. **Existence of family or business relationship between buyer and seller:** Do the buyer and seller have a mutual interest in the listed property.
8. **Land contract: Contract term and Contract date:** A purchase allowing the grantee possession of the property and the grantor retaining the deed to the property until the terms of the contract are met. The contract term is listed as a two digit number.
9. **Personal property included in transfer:** Property that is not permanently affixed to and not a part of the real estate, and further defined by state statute and rule.
10. **Physical changes to property between March 1 and date of sale:** A change from current property class status, changed to a different use, i.e., grocery store changing to bowling alley.
11. **Partial interest:** Individual not having 100% interest in said property. Provide a description in special circumstances in table C item 3.

12. Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, condemnation, or probate: Court ordered transaction.
13. Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety: Split of property between two or more individuals who own inseparable interest in a parcel of real property.
14. Transfer to a charity, not-for-profit organization, or government entity: Identify if the property will be owned by a charity, not-for-profit organization or a government entity as a result of the transfer.
15. Easements, right-of-way grants: Right held by one party of said property to use the land of another for a specific purpose.

C. SALES DATA

The conveyance date and sales price of the property transfer is to be printed in the spaces provided. Any unusual or special conditions of the sale that may affect the sales price or terms of the sales agreement should also be described. With regard to personal property (see definitions below), the buyer or seller must enter an estimated value of the personal property included in the sale. Similarly, the buyer and seller must enter the amount of seller paid points as applicable.

1. Conveyance date: Date the conveyance document is signed. Effective date of the deed or document, or the date of the most recent signature on the conveyance document. This date determines what year the sale may be used for trending calculations and may also be referred to as the date of the sale.
2. Total number of parcels: Total number of parcels included on the conveyance document. Each should be listed separately in table A above. If there are more than two parcels involved in the transaction, additional parcel information must be included in an attachment to this form.
3. Describe any unusual or special circumstances related to this sale, including the specification of any less-than-complete ownership interest and terms of seller financing.
4. Is there a family or business relationship existing between buyer and seller? Do the buyer and seller have a mutual interest in said property? State the amount of any discount from market value.
5. Provide estimated value of personal property: This should be the amount of property not permanently affixed to said parcel. Refer to number 8 in section B.
6. State the price at which said property is actually sold.
7. Identify if the seller is financing the sale: If the answer is yes to this question, C. Sales Data, items 7-13 must be completed.
8. If seller is financing, indicate whether the buyer/borrower personally liable for loan.
9. If seller is financing, identify if this is a mortgage loan.
10. If seller is financing, state the amount of loan being financed by the seller.
11. If seller is financing, state the interest rate shown as a percentage.
12. If seller is financing, state the amount in points. Principal amount deducted.
13. If seller is financing, state the amortization period or the time needed to repay a loan on said property.

D. PREPARER

The individual preparing the sales disclosure form is to provide full name, title, company, full address, telephone number, and email. The contact information provided is used by county officials to validate the sale and must be valid for at least 30 days following the filing of the sales disclosure form. Telephone number and email are requested in order for the assessor to validate the sale. Telephone numbers provided are retained as confidential.

E. SELLER(S)/GRANTOR(S)

Seller(s)/grantor(s) are to provide the full name, address, telephone number, and email for seller(s) or entity as applicable. The contact information provided is used by county officials to validate the sale and must be valid for at least 30 days following the filing of the sales disclosure form. If there are more than two individuals or entities involved in the transaction, additional ownership information must be included in an attachment to this form. Telephone number and email are requested in order for the assessor to validate the sale. Telephone numbers provided are retained as confidential. Seller(s)/grantor(s) are required to sign certifying that the sales disclosure is true, correct and complete as required by law, and is prepared in accordance with IC 6-1.1-5.5.

The buyer/grantee, seller/grantor or their representatives must sign one (1) sales disclosure form, or if the parties do not agree on the information to be included on the completed form, each party must sign and file a separate form. For conveyance transactions that involve more than two (2) parties, it is sufficient for one (1) transferor and one (1) transferee to sign the SDF. If anyone other than the buyer/seller or an attorney of the buyer/seller is signing the form, a properly executed Power of Attorney must be completed and attached. A person who knowingly and intentionally falsifies value of transferred real property, or omits or falsifies any information required to be provided in the sales disclosure form commits a Class C felony.

F. BUYER(S)/GRANTEE(S) – APPLICATION FOR DEDUCTIONS AND CREDITS

Buyer(s)/grantee(s) are to provide the full name, address, telephone number, and email for buyer(s) or entity as applicable. The contact information provided is used by county officials to validate the sale and must be valid for at least 30 days following the filing of the sales disclosure form. If there are more than two individuals or entities involved in the transaction, additional ownership information must be included in an attachment to this form. Telephone number and email are requested in order for the assessor to validate the sale. Telephone numbers provided are retained as confidential. The buyer/grantee must also indicate whether the property will be used as a residential primary residence. Buyer(s)/grantee(s) are required to sign certifying that the sales disclosure is true, correct and complete as required by law, and is prepared in accordance with IC 6-1.1-5.5. The sales disclosure form may be used to apply for the homestead credit and homestead standard deduction for this property. The sales disclosure form may also be used to reapply for items 4-7 below to the extent that they already exist on this property, and state form 18865, Statement For Deduction Of Assessed Valuation (Attributed To Solar Energy System / Wind, Geothermal or Hydroelectric Power Device), is on file at the county auditor. The buyer(s) must identify all that apply to the property included on the sales disclosure.

1. State if this property will not be the buyer's primary residence. If this property will not be the buyer's primary residence, provide complete address of primary residence, including the county of the residence.
2. State if the buyer has a homestead that will be vacated for this residence. If yes, provide complete address of the residence to be vacated, including the county of the residence.
3. Homestead – includes homestead credit and standard deduction. If selected the property is eligible for both the credit and deduction using the sales disclosure form.
4. Solar Energy Heating/Cooling System – state if this property has a solar energy heating/cooling system.
5. Wind Power Device – state if this property has a wind power device.
6. Hydroelectric Power Device – state if this property has a hydroelectric power device (state form 18865 must be on file).
7. Geothermal Energy Heating/Cooling Device Deductions – state if this property has a geothermal energy heating/cooling device (state form 18865 must be on file).
8. Is this property a residential rental property? Identify if this property will be used as a rental property.

You may also be eligible for other credits or deductions for which separate application may be required.

The buyer/grantee, seller/grantor or their representatives must sign one (1) sales disclosure form, or if the parties do not agree on the information to be included on the completed form, each party must sign and file a separate form. For conveyance transactions that involve more than two (2) parties, it is sufficient for one (1) transferor and one (1) transferee to sign the SDF. If anyone other than the buyer/seller or an attorney of the buyer/seller is signing the form, a properly executed Power of Attorney must be completed and attached. A person who knowingly and intentionally falsifies value of transferred real property, or omits or falsifies any information required to be provided in the sales disclosure form commits a Class C felony.

PART 2 – COUNTY ASSESSOR

The county assessor must verify and complete items 1 through 14 and stamp the sales disclosure form before sending to the auditor. The county assessor is responsible for verifying the following information specific to each parcel included in the sales disclosure form:

1. Parcel ID. The parcel ID for the parcels covered on the sales disclosure form must be verified as correct and valid. .
2. AV Land. The most recent assessed value of the land for each parcel.
3. AV Improvement. The most recent assessed value of improvement(s) for each parcel.
4. Value of Personal Property. The most recent assessed value of the personal property identified for this parcel, or an estimated value for the personal property identified as determined by the county assessor.
5. AV Total. The most recent total assessed value for each parcel.
6. Property Class Code. The property class code maintained within the computer assisted mass appraisal system.
7. Neighborhood Code. The neighborhood code maintained within the computer assisted mass appraisal system.
8. Valid state assigned tax district.
9. Acreage. Lot sizes must be converted to numeric acreage.

Additionally the following information must be provided for the sales disclosure form:

10. Identify physical changes to property between March 1 and date of sale. The county assessor is responsible for determining whether or not significant physical changes have been made to the property between March 1 and the date of sale (conveyance date).
11. Is form completed? The county assessor has verified form has been properly completed.
12. Sales fee required? The county assessor should indicate if county auditor should collect a sales disclosure filing fee. The sales disclosure fee is not required for table B items 11-14.
13. Date of sale. The county assessor indicates date of sale (the conveyance date) for use in statistical analysis and ratio study calculations.
14. Date form received. Date county assessor received sales disclosure form.

Items 15 through 18 are to be completed by the county assessor **when validating this sale**. Processing the form to the auditor is not contingent on validation of the sale.

15. If applicable, identify any additional special circumstances relating to validation of sale.
16. County assessor indicates if the sale is valid for use in trending.
17. County assessor indicates the sale validation process is complete.
18. Signature or initials of individual validating the sale.

The county assessor and/or other assessing officials are responsible for verifying the sale as well. Verification of sales disclosure date is required prior to submitting sales data to the DLGF. To streamline and expedite the verification of a sale, it is strongly recommended that the county assessor verify each sale within 30 days of receipt of the SDF, as the assessor may find that the buyer and/or seller may not be located at the address provided on the form.

Sales disclosure forms provided in response to public records requests may not include telephone numbers.

PART 3 – COUNTY AUDITOR

The county auditor is responsible for correctly collecting the filing fee for all non-exempt sales transactions as well as ensuring that all parties to the conveyance have completed and signed the form as required. The county auditor may not accept the sales disclosure statement if (1) the buyer or seller fails to completely fill out their designated portions of the form; (2) the sales disclosure form is not included with the conveyance document; or (3) the sales disclosure form is incomplete and/or is not stamped by the county assessor. If the buyer or seller fails to completely fill out their designated portion of the form, the county auditor may not accept the conveyance document. The county auditor must also confirm the date the property was duly entered for transfer.

1. Disclosure fee amount collected: Enter the amount of the disclosure fee collected by the county auditor.
2. Other local fee: Enter the amount of other local fees collected for the transfer of the property. This amount should not include the sales disclosure fee as required by the state.
3. Total fee collected: Enter the total amount of the fee collected for this transaction. The amount should equal the sum of part 3 item 1 plus part 3 item 2.
4. Auditor receipt book number: Identify the receipt book number used for collection of the disclosure fee.
5. Date of transfer: Enter date entered in transfer book.
6. Is form completed? Check yes if the form is completed except for PART 2 - COUNTY ASSESSOR, Items 15-18, which may not be completed prior to submission to the auditor.
7. Is fee collected? Check yes if fee has been collected for this sales disclosure form.
8. Attachments complete? Check yes if the attachments required to support this sales disclosure form have been provided and are complete.

The county auditor shall review each sales disclosure form and process any homestead credit or any of the deductions for which the SDF serves as an application under IC 6-1.1-12-44 [solar energy heating/cooling system, wind power device, hydroelectric power device, geothermal energy heating/cooling device deductions] and IC 6-1.1-20.9-3.5 [homestead credit and standard deduction].

Sales disclosure forms provided in response to public records requests may not include telephone numbers.

INDIANA SALES DISCLOSURE FORM INSTRUCTIONS

TABLE 1 – Deductions covered under the Sales Disclosure Form

Listed below are certain deductions and credits that are available to lower property taxes in Indiana. Taxpayers may claim these benefits by filing an application with the Auditor in the County where the property is situated. The previous tax bill will facilitate filing, but it is not required.

Applications for the homestead credit and deductions against real property must be filed during the year in which the deduction is sought to be effective for taxes payable in the following year. The filing deadline for deduction applications for annually assessed mobile homes and manufactured homes is the twelve (12) months before March 31, unless noted below.

The deduction will appear on the tax bill the year following the assessment date. For additional information on these and other benefits, please consult Indiana Code 6-1.1-12 and 6-1.1-20.9.

Note: The Sales Disclosure Form is not an application for the Homestead, or any other relevant deductions, for an annually assessed mobile or manufactured homes.

DEDUCTION (Indiana Code)	MAXIMUM AMOUNT ***	ELIGIBILITY REQUIREMENTS	APPLICATION FORM AND VERIFICATION (PROOF) REQUIRED	RESTRICTIONS WHEN COMBINING WITH OTHER DEDUCTIONS***
Homestead Credit (6-1.1-20.9) *	A designated percentage of net tax bill * (PL 146-2008 Sec. 848 grants an owner entitled to homestead credit for 2007 pay 2008 an additional homestead credit and section 849 gives those entitled to the standard deduction for 2008 pay 2009 a homestead credit.)	1) individual must own or be buying a homestead under contract which provides buyer is to pay taxes; 2) with respect to real property, or a mobile or manufactured home that is not assessed as real property, the individual must own the real property, mobile or manufactured home not assessed as real property, or be buying under contract on the date the application form is filed; 3) a taxpayer other than individual may apply for the credit if an individual uses the residence as the individual's principal place of residence, the residence is located in Indiana, the individual has a beneficial interest in taxpayer, taxpayer owns or is buying under recorded contract that requires taxpayer to pay taxes and the residence consists of a single family dwelling, including mobile and manufactured homes, and the real estate surrounding the dwelling cannot exceed one acre.	Sales Disclosure Form 46021 or State Form 5473 Previous tax bill will facilitate filing.	None
Homestead Standard Deduction (6-1.1-12-37(b))	\$45,000 Starting on January 1, 2009, the amount of the standard deduction is the lesser of: 60% of the assessed value of the real property or \$45,000.	Until 12/31/08: A person entitled to receive the homestead credit for taxes payable in the following year is entitled to a standard deduction for the assessed value of the real property, mobile home or manufactured home that qualifies for the homestead credit. (See above). Law as of 1/1/09: 1) residential real property improvements located in Indiana that an individual uses as the individual's principal residence, including a mobile or manufactured home not assessed as real property; 2) as of March 1, or in the case of a mobile home that is assessed as personal property, the immediately following January 15, property must be owned, occupied by tenant-stockholder of cooperative housing corporation, or under contract purchase that provides that the buyer is to pay the property taxes; 3) consists of dwelling and real estate not to exceed one acre surrounding the dwelling; 4) one standard deduction per married couple or individual.	Sales Disclosure Form 46021 or DLGF Form HC10 (State Form 5473). One form filed for both the Homestead Credit and the Standard Deduction.	

DEDUCTION (Indiana Code)	MAXIMUM AMOUNT ***	ELIGIBILITY REQUIREMENTS	APPLICATION FORM AND VERIFICATION (PROOF) REQUIRED	RESTRICTIONS WHEN COMBINING WITH OTHER DEDUCTIONS***
Supplemental Homestead Deduction (PL 146-2008 Sec. 116) (Effective on January 1, 2009 and applies to applying to property taxes first due and payable in 2009 and thereafter.)	Equal to the sum of the following: (1) thirty-five percent (35%) of the assessed value that is less than six hundred thousand dollars (\$600,000). (2) twenty-five percent (25%) of the assessed value that is more than six hundred thousand dollars (\$600,000).	A person who is entitled to a standard deduction from the assessed value of property under IC 6-1.1-12-37 is also entitled to receive a supplemental deduction from the assessed value of the homestead to which the standard deduction applies after the application of the standard deduction but before the application of any other deduction, exemption, or credit for which the person is eligible.	Sales Disclosure Form 46021 or DLGF Form HC10 (State Form 5473). One form filed for both the Homestead Credit and the Standard Deduction.	This deduction granted must not be considered in applying the limits in IC 6-1.1-12-40.5. IC 6-1.1-12-40.5 states that the sum of the deductions provided to an annually assessed mobile home or manufactured home may not exceed one-half (1/2) of its assessed value.
Solar Energy Heating or Cooling Systems (6-1.1-12-26)	Assessed value (AV) with the device, less the AV without the device. In other words, the value of the device.	1) individual must own the real property or mobile or manufactured home not assessed as real property or be buying on contract on the date the application is filed; 2) real property or mobile home not assessed as real property is equipped with a solar energy system or wind power device; hydroelectric power device, or geothermal energy heating or cooling device; 3) with respect to real property, file during the year for which the person desires to obtain the deduction, and with respect to mobile home which is not assessed as real property file during the 12 months before March 31 of each year for which the deduction is sought.	Sales Disclosure Form 46021 or State Form 18865	PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction.
Wind Power Device (6-1.1-12-29)			Sales Disclosure Form 46021 or State Form 18865	PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction
Hydroelectric Power Device (6-1.1-12-33)			Sales Disclosure Form 46021 or State Form 18865 Certificate of Qualification from the Indiana Department of Environmental Management (IDEM). IDEM certification may be obtained by mailing copy of State form to IDEM, 100 N. Senate Ave., Indianapolis, IN 46204	PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction.
Geothermal Device (6-1.1-12-34)			Sales Disclosure Form 46021 or State Form 18865 Indiana Department of Environmental Management certification (IDEM). IDEM certification may be obtained by mailing State form to IDEM 100 N. Senate Ave., Office of Water Quality, 65-40 Geothermal, Indianapolis, IN 46204	PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction.

* The rate used is specific to the county. Depending on the county, you may also receive a County Homestead Credit on your residence. Please consult with your county auditor.

** Any unused portion after application to residence property applies next to personal property and lastly as Excise Tax Credit on either motor vehicle excise tax (IC 6-6-5-5) or aircraft license tax (IC 6-6-6.5)

*** The sum of the deductions provided to a mobile home or to a manufactured home that is not assessed as real property may not exceed one-half (1/2) of the assessed value of the mobile home or manufactured home. (IC 6-1.1-12-40.5)

INDIANA SALES DISCLOSURE FORM INSTRUCTIONS

TABLE 2 – Other Deductions NOT covered under the Sales Disclosure Form

Listed below are certain deductions and credits that are available to lower property taxes in Indiana. Taxpayers may claim these benefits by filing an application with the Auditor in the County where the property is situated. The previous tax bill will facilitate filing, but it is not required.

Applications for the homestead credit and deductions against real property must be filed during the year in which the deduction is sought to be effective for taxes payable in the following year. The filing deadline for deduction applications for annually assessed mobile homes and manufactured homes is the twelve (12) months before March 31, unless noted below.

The deduction will appear on the tax bill the year following the assessment date. For additional information on these and other benefits, please consult Indiana Code 6-1.1-12 and 6-1.1-20.9.

Note: The Sales Disclosure Form is not an application for the Homestead, or any other relevant deductions, for an annually assessed mobile or manufactured homes.

DEDUCTION (Indiana Code)	MAXIMUM AMOUNT ***	ELIGIBILITY REQUIREMENTS	APPLICATION FORM AND VERIFICATION (PROOF) REQUIRED	RESTRICTIONS WHEN COMBINING WITH OTHER DEDUCTIONS***
Mortgage(6-1.1-12-1)	The lesser of the balance of the mortgage or contract of indebtedness on the assessment date of that year or one-half the assessed value of the real property, mobile or manufactured home or \$3,000 whichever is less.	1) must be resident of Indiana; 2) on the date the statement is filed, owns or is contract purchasing real property, mobile or manufactured home not assessed as real property ; 3) property located in Indiana; 4) owes a debt secured by a mortgage or recorded contract on the real property or mobile or manufactured home not assessed as real property, which provides that the contract buyer is to pay the property taxes; 5) for real property, file during the year for which the deduction is sought and for mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of the year for which the deduction is sought, if mailed the mailing must be postmarked on or before the last day for filing; 6) contract buyer must submit copy of memorandum of the recorded contract, containing a legal description with the first statement filed under this deduction.	State Form # 43709 A new application must be filed whenever a loan on real estate is refinanced.	None
Over 65 (6-1.1-12-9)	\$12,480	1) on the date of filing, the person owns or is buying the real property, mobile or manufactured home which is not assessed as real property under a contract that provides buyer to pay taxes ; 2) individual is at least 65 by December 31st of the year preceding the application year; 3) combined adjusted gross income not exceeding \$25,000; 4) the individual has owned the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction. 5) assessed property value not exceeding \$182,430; 6) Surviving, un-remarried spouse at least 60 years of age if deceased was 65 at the time of death. 7) the individual receives no other property tax deduction for the year in which the deduction is claimed, except the deductions provided by sections IC 6-1.1-12-1, IC 6-1.1-12-37, and IC 6-1.1-12-38; and 8) the person: 1) owns the real property, mobile home, or manufactured home; or 2) is buying the real property, mobile home, or manufactured home under contract; on the date the application for the deduction is filed.	State Form 43708 Internal Revenue Service Form 1040 for the previous calendar year. This requirement includes submitting the 1040 for the applicant and all co-owners.	PARTIALLY - May not claim any deductions other than the Mortgage and the Homestead Deductions.

DEDUCTION (Indiana Code)	MAXIMUM AMOUNT ***	ELIGIBILITY REQUIREMENTS	APPLICATION FORM AND VERIFICATION (PROOF) REQUIRED	RESTRICTIONS WHEN COMBINING WITH OTHER DEDUCTIONS***
Over 65 Circuit Breaker Credit (6-1.1-20.6-8.5)	Tax liability minus the tax for preceding year multiplied by 1.02.	1) qualified for standard deduction in preceding calendar year and qualifies in current year; 2) for single individual, adjusted gross income cannot exceed \$30,000, for married couple adjusted gross income cannot exceed \$40,000; 3) homestead qualifies as a "qualified homestead property" for the calendar year and filing requirements are met. ("qualified homestead" means the individual owns or is purchasing the homestead on contract or has beneficial interest, is or will be at least 65 on or before December 31 of the calendar year immediately preceding the calendar year in which the taxes are due, and the gross adjusted value of the homestead on the assessment date is less than \$160,000.) 4) with respect to real property, file during the year for which credit is sought; 5) with respect to mobile or manufactured home not assessed as real property, file during the twelve months before March 31 of the year for which credit is sought; 6) file in same manner as for 6-1.1-12-9 (over 65 deduction); 7) applies to taxes due and payable after December 31, 2008.	State Form 43708 Internal Revenue Service form 1040 for the previous calendar year for applicant and co-owner.	None
Blind (6-1.1-12-11;12)	\$12,480	1) individual is blind as defined in IC 12-7-2-21(1); 2) the real property, mobile or manufactured home is principally used and occupied by the individual as the individual's residence; 3) as of the date the statement is filed, individual owns real estate or mobile or manufactured home not assessed as real property or is buying under a recorded contract provides buyer is to pay taxes; 4) taxable gross income does not exceed \$17,000; and 5) with respect to real property, file during the year for which the individual seeks deduction and with respect to mobile or manufactured home, file during the 12 months before March 31 of the year for which deduction is sought.	State Form 43710 Proof of Blindness	PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction.
Disabled (6-1.1-12-11)	\$12,480	1) individual is disabled meaning a person unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months; 2) the real property, mobile or manufactured home is principally used and occupied by the individual as the individual's residence; 3) as of the date the statement is filed, individual owns real estate or mobile or manufactured home not assessed as real property or is buying under a recorded contract that provides buyer is to pay taxes; 4) taxable gross income not exceeding \$17,000; and 5) with respect to real property, file during the year for which the individual seeks deduction and with respect to mobile or manufactured home, file during the 12 months before March 31 of the year for which deduction is sought.	State Form 43710 Proof of Disability: proof that applicant is eligible to receive disability benefits under the federal Social Security Act constitutes proof for purposes of this section, however, an individual with a disability not so covered must be examined by a physician under the same standards as used by Social Security Administration.	PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction.

DEDUCTION (Indiana Code)	MAXIMUM AMOUNT ***	ELIGIBILITY REQUIREMENTS	APPLICATION FORM AND VERIFICATION (PROOF) REQUIRED	RESTRICTIONS WHEN COMBINING WITH OTHER DEDUCTIONS***
Disabled Veteran (6-1.1-12-14;15)	\$12,480**	1) as of the date the statement is filed, owns real estate or mobile or manufactured home not assessed as real property or is buying under a contract that requires buyer to pay taxes; 2) served in U.S. military service for at least 90 days and honorably discharged; 3) either totally disabled or at least age 62 with at least 10% disability; 4) written evidence of the disability; and 5) assessed value of real and personal property combined is not greater than \$143,160; 6) with respect to real property, file during the year for which deduction is sought and with respect to mobile or manufactured home, file during the 12 months before March 31 of the year for which deduction is sought. 7) surviving spouse may apply;	State Form 12662 Either VA Form 20-5455 Code 1 In Item #15; Pension Certificate; Award of Compensation from VA or DOD; or Certificate of eligibility from IN Dept of VA.	PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction.
Veteran with Service Connected Disability (6-1.1-12-13;15)	\$24,960**	1) as of date the statement is filed, individual owns real estate or mobile or manufactured home not assessed as real property or is buying on recorded contract that requires buyer to pay tax; 2) honorable discharged after serving in U.S. military during a war; 3) service connected disability of at least 10% with written evidence of disability; 4) with respect to real property, file during the year for which the deduction is sought, and with respect to mobile or manufactured home, file during the 12 months before March 31 of the year for which deduction is sought. 5) surviving spouse may apply.	State Form 12662 Either VA Form 20-5455 Code 2 In Item #15; Pension Certificate; Award of Compensation from VA or DOD; or Certificate of eligibility from IN Dept of VA.	PARTIALLY - This deduction may be claimed with all other deductions EXCEPT Surviving Spouse of WW I Veteran Deduction.
Veteran World War I (6-1.1-12-17.4)	\$18,720**	1) as of date the statement is filed, resident of Indiana owns or is buying real estate or mobile or manufactured home not assessed as real property or is buying on recorded contract that requires buyer to pay tax, but may not be denied deduction if absent from principal place of residence while in nursing home or hospital; 2) veteran of World War I; 3) assessed value of the residence property does not exceed \$206,500; and 4) own the real estate for at least one year prior to claiming deduction.	State Form 12662 Letter from VA or Department of Defense; or Discharge Documents.	PARTIALLY - This deduction may be claimed with all other deductions EXCEPT the Over 65 Deduction.
Surviving Spouse of World War I Veteran (6-1.1-12-16;17(b))	\$18,720**	1) as of date the statement is filed, surviving spouse owns real estate or mobile or manufactured home not assessed as real property or is buying on recorded contract that requires buyer to pay tax; 2) spouse of deceased person who served in the U.S. military before November 12, 1918; 3) honorable discharge; and 4) not claiming the Deduction for Disabled Veterans or Surviving Spouses. 5) with respect to real property, file during the year for which the surviving spouse wishes to obtain the deduction and with respect to mobile or manufactured homes, file during the 12 months before March 31 of each year for which deduction is desired.	State Form 12662 Letter from VA or Department of Defense; or Discharge Documents.	PARTIALLY - This deduction may be claimed with all other deductions EXCEPT the Over 65 Deduction and Veteran with Service Connected Disability.

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** Any unused portion after application to residence property applies next to personal property and lastly as Excise Tax Credit on either motor vehicle excise tax (IC 6-6-5-5) or aircraft license tax (IC 6-6-6.5)

*** The sum of the deductions provided to a mobile home or to a manufactured home that is not assessed as real property may not exceed one-half (1/2) of the assessed value of the mobile home or manufactured home. (IC 6-1.1-12-40.5)