



# SALES DISCLOSURE FORM

State Form 46021 (R10/10-09)

Prescribed by Department of Local Government Finance

Pursuant to IC 6-1.1-5.5

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

SDF ID

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County

Year

Unique ID

SDF Date: \_\_\_\_\_

## 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.)

- ☐ 2. Split  
☐ 3. Land  
☐ 4. Improvement

7. Legal Description of Parcel A:

B.)

- ☐ 2. Split  
☐ 3. Land  
☐ 4. Improvement

7. Legal Description of Parcel B:

### B. CONDITIONS - IDENTIFY ALL THAT APPLY

If condition 1 applies, filer is 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.)  |
| <input type="checkbox"/> | <input type="checkbox"/> | 12. Easements or right-of-way grants.   |

If conditions 13-15 apply, filers are subject to disclosure, but no disclosure filing fee.

- | YES                      | NO                       | CONDITION   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 13. 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"/> | 14. Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety.   |
| <input type="checkbox"/> | <input type="checkbox"/> | 15. Transfer to a charity, not-for-profit organization, or government.  |

### 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?<br>Amount of discount: \$ _____ |

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

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

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

E. SELLER(S)/GRANTOR(S)

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

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".

Signature of Seller	Signature of Seller
Printed Name of Seller Sign Date (MM/DD/YYYY)	Printed Name of Seller Sign Date (MM/DD/YYYY)

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

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

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
<div>Address (Number and Street)</div> <div>City, State ZIP Code County</div>			<input type="checkbox"/>	<input type="checkbox"/>	4. Solar Energy Heating/Cooling System
			<input type="checkbox"/>	<input type="checkbox"/>	5. Wind Power Device
<div>Address (Number and Street)</div> <div>City, State ZIP Code County</div>			<input type="checkbox"/>	<input type="checkbox"/>	6. Hydroelectric Power Device
			<input type="checkbox"/>	<input type="checkbox"/>	7. Geothermal Energy Heating/Cooling Device
<div>Address (Number and Street)</div> <div>City, State ZIP Code County</div>			<input type="checkbox"/>	<input type="checkbox"/>	8. Is this property a residential rental property?
			<input type="checkbox"/>	<input type="checkbox"/>	9. Would you like to receive tax statements for this property via e-mail? (Provide contact information below. Please see instructions for more information. Not available in all counties.)
			<div>Primary property owner contact name E-mail</div>		

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". (Note: Spouse information, Social Security and Driver’s License/Other numbers are not necessary if no Homestead Deduction is being filed.)

Signature of Buyer1	Signature of Buyer2/Spouse
Printed Legal Name of Buyer 1 Sign Date (MM/DD/YYYY)	Printed Legal Name of Buyer 2/Spouse Sign Date (MM/DD/YYYY)
Last 5 digits of Buyer 1 Driver's License/ID/Other Number State Last 5 Digits of Social Security Number	Last 5 digits of Buyer 2/Spouse Driver's License/ID/Other Number State Last 5 Digits of Social Security Number

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. State 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 state 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 DEDUCTION OF ASSESSED VALUATION	
<div><div>SDF ID</div><div>SDF Date (MM/DD/YYYY)</div></div>	<div>Buyer 1 - Name as appears on conveyance document</div>
<div>Parcel Number</div>	<div>Address of Property (Number and Street)</div>
<div>Check all that apply:</div> <div><div><input type="checkbox"/> Homestead</div><div><input type="checkbox"/> Solar Energy</div><div><input type="checkbox"/> Wind Power</div><div><input type="checkbox"/> Hydroelectric</div><div><input type="checkbox"/> Geothermal</div><div><input type="checkbox"/> Rental Property</div><div><input type="checkbox"/> Electronic Statement (e-mail)</div></div>	<div>City, State, and ZIP Code of Property</div>
	<div>Auditor Signature</div> <div>Date (MM/DD/YYYY)</div>
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 sales disclosure form 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, either the parent parcel number or the name of the subdivision and the lot number as provided by the county planning department 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.
4. **Improvement:** Check if this parcel includes buildings or structures.
5. **Complete Address of Property:** Provide the street address or geographic location 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 of record. A P.O. box is acceptable.
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 for another property, commodity, service, or item of like value. Trading does not require the use of money, however money may be used for a portion, but not all, of the trade.
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:** Whether 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. Easements or right-of-way grants: Right held by one party of said property to use the land of another for a specific purpose.
13. Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, condemnation, or probate: Court ordered transaction.
14. 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.
15. 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.

**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. State the amount in points, if applicable. 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 standard deduction for this property. Individuals

filing for the homestead standard deduction must provide their full legal name (as it appears in the records of the Social Security Administration), the last 5 digits of the driver's license (or state identification) number, and last five digits of their social security number. In addition, a married individual must also provide their spouse's legal name (as it appears in the records of the Social Security Administration), last 5 digits of the driver's license (or state identification) number, and last five digits of the spouse's Social Security number. In the event that these numbers are not available, the individual may use a federal identification number such as the Permanent Resident Card ("A") number. This information is kept confidential to the extent possible under Indiana law. Failure to provide this information may result in the inability of the individual to receive the deduction.

**When an individual becomes ineligible to receive a standard deduction they must notify the county auditor of the fact within 60 days of the date they first lose their eligibility. Failure to do so may result in substantial financial penalties, including the repayment of up to three years of unpaid taxes and a 10% penalty on taxes owed.**

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. In addition, these deductions may require additional certification from the Indiana Department of Environmental Management; therefore, the buyer should work with the county auditor's office to determine what is needed to receive these benefits.

1. State 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 standard deduction and supplemental homestead deduction. If selected the property is eligible for both the standard and supplemental deductions 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.
9. Would you like to receive tax statements for this property via e-mail? Under HEA 1344-2009, a county may elect to offer taxpayers the option to receive property tax bills electronically. In these counties a property owner may file with either the county treasurer or county auditor to receive electronic statements. If a taxpayer elects to receive electronic statements, the choice remains in effect until the taxpayer changes e-mail addresses, or requests otherwise. Only one electronic statement can be sent per property; therefore, the person or entity exercising the option must designate a single individual to receive the statement. If an individual requests electronic statements in a county that does not offer them, the e-mail address will be held until such time as the county chooses to adopt the option. If a taxpayer chooses to change this preference, State Form 53954 (Authorization for Receipt of Electronic Property Tax Statements) must be filed.

**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 13-15.



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 a sales disclosure 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. If there are no attachments, check yes.

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 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 mobile homes and manufactured homes that are not assessed as real property is the twelve 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 home.

DEDUCTION (Indiana Code)	MAXIMUM AMOUNT **	ELIGIBILITY REQUIREMENTS	APPLICATION FORM AND VERIFICATION (PROOF) REQUIRED	RESTRICTIONS WHEN COMBINING WITH OTHER DEDUCTIONS**
Homestead Standard Deduction (6-1.1-12-37)	The lesser of: (1) sixty-percent (60%) of the assessed value of the real property, or (2) forty five thousand dollars (\$45,000).	<p>1) Residential real property improvements (including a house or garage) located in Indiana that an individual uses as the individual's principal residence, including a mobile or manufactured home not assessed as real property;</p> <p>2) On the assessment date (March 1, or in the case of a mobile home that is assessed as personal property, the immediately following January 15) or any date in the same year after an assessment date, the individual or entity owns; is buying under a contract that provides that the individual is to pay the property taxes; is entitled to occupy as a tenant stockholder of a cooperative housing corporation; or is an individual as described in IC 6-1.1-12-17.9 and the residence is owned by a trust as described in IC 6-1.1-12-17.9;</p> <p>3) Consists of dwelling and real estate not to exceed one acre surrounding the dwelling;</p> <p>4) One standard deduction per married couple or individual.</p> <p><i>Note: Homestead does not include property owned by a corporation, partnership, limited liability company, or entity not described in IC 6-1.1-12-37.</i></p>	Sales Disclosure Form 46021 or DLGF Form HC10 (State Form 5473). One form filed for both the Homestead Standard Deduction and Supplemental Homestead Deduction.	
Supplemental Homestead Deduction (Effective on January 1, 2009 and applies to property taxes first due in 2009 and thereafter.) (6-1.1-12-37.5)	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).	An individual who is entitled to a homestead standard deduction from the assessed value of property under IC 6-1.1-12-37 also is entitled to receive a supplemental homestead 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 individual is eligible.	Sales Disclosure Form 46021 or DLGF Form HC10 (State Form 5473). One form filed for both the Homestead Standard Deduction and Supplemental Homestead Deduction.	This deduction must not be considered in applying the limits in IC 6-1.1-12-40.5, which 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.

\* 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

DEDUCTION (Indiana Code)	MAXIMUM AMOUNT ***	ELIGIBILITY REQUIREMENTS	APPLICATION FORM AND VERIFICATION (PROOF) REQUIRED	RESTRICTIONS WHEN COMBINING WITH OTHER DEDUCTIONS**
<p>Solar Energy Heating or Cooling Systems (6-1.1-12-26)</p> <p>Wind Power Device (6-1.1-12-29)</p> <p>Hydroelectric Power Device (6-1.1-12-33)</p> <p>Geothermal Device (6-1.1-12-34)</p>	<p>Assessed value (AV) with the device, less the AV without the device. In other words, the value of the device.</p>	<p>1) Person must own or be buying on contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed;</p> <p>2) Real property or mobile home not assessed as real property is equipped with a solar energy system, wind power device, hydroelectric power device, or geothermal energy heating or cooling device;</p> <p>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 twelve months before March 31 of each year for which the deduction is sought (if mailed the mailing must be postmarked on or before the last day for filing).</p>	<p><b>Solar:</b> Sales Disclosure Form 46021 or State Form 18865</p> <p><b>Wind:</b> Sales Disclosure Form 46021 or State Form 18865</p> <p><b>Hydroelectric:</b> Sales Disclosure Form 46021 or State Form 18865; and</p> <p>Indiana Department of Environmental Management (IDEM) certification, which may be obtained by mailing copy of State Form to IDEM, 100 N. Senate Ave., Indianapolis, IN 46204</p> <p><b>Geothermal:</b> Sales Disclosure Form 46021 or State Form 18865</p> <p>Indiana Department of Environmental Management (IDEM) certification, which may be obtained by mailing copy of State Form to IDEM, 100 N. Senate Ave., Office of Water Quality, 65-40 Geothermal, Indianapolis, IN 46204</p>	<p>PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction.</p>

# 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 mortgage deduction application also may be filed with the Recorder in the County where the property is situated. The previous tax bill will facilitate filing, but it is not required.

Applications for 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 mobile homes and manufactured homes that are not assessed as real property is the twelve 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 home.

DEDUCTION (Indiana Code)	MAXIMUM AMOUNT **	ELIGIBILITY REQUIREMENTS	APPLICATION FORM AND VERIFICATION (PROOF) REQUIRED	RESTRICTIONS WHEN COMBINING WITH OTHER DEDUCTIONS**
<b>Mortgage (6-1.1-12-1)</b>	The lesser of: (1) \$3,000; (2) amount of mortgage or contract indebtedness on assessment date of that year; or (3) one half (1/2) of the total assessed value.	<ol style="list-style-type: none"> <li>1) Person must be resident of Indiana;</li> <li>2) Person must own of be buying on contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed;</li> <li>3) Property located in Indiana;</li> <li>4) Person 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;</li> <li>5) With respect to real property, file during the year for which the person desires to obtain the deduction, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of each year for which the deduction is sought (if mailed the mailing must be postmarked on or before the last day for filing);</li> <li>6) Contract buyer must submit copy of memorandum of the recorded contract, containing a legal description with the first statement filed under this deduction.</li> </ol>	<p>State Form 43709</p> <p>Applications may be filed with either the Auditor or Recorder in the County where the property is situated.</p> <p><b>Note:</b> A new application must be filed whenever a loan on real estate is refinanced.</p>	None

# INDIANA SALES DISCLOSURE FORM INSTRUCTIONS

DEDUCTION (Indiana Code)	MAXIMUM AMOUNT **	ELIGIBILITY REQUIREMENTS	APPLICATION FORM AND VERIFICATION (PROOF) REQUIRED	RESTRICTIONS WHEN COMBINING WITH OTHER DEDUCTIONS**
<b>Over 65</b> (6-1.1-12-9)	\$12,480  <b>Note:</b> If all joint tenants or tenants in common are not at least 65 years of age, the deduction allowed shall be reduced.	<ol style="list-style-type: none"> <li>1) Individual must own or be buying on contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed;</li> <li>2) Individual is at least 65 by December 31 of the year preceding the year in which the deduction is claimed;</li> <li>3) Individual resides on the real property or mobile home or manufactured home;</li> <li>4) Combined adjusted gross income not exceeding \$25,000;</li> <li>5) Individual has owned the real property or mobile home or manufactured home for at least one (1) year before claiming the deduction;</li> <li>6) Assessed property value not exceeding \$182,430;</li> <li>7) Surviving, un-remarried spouse at least 60 years of age if deceased was 65 at the time of death;</li> <li>8) Individual may not be denied the deduction because the individual is absent from the real property or mobile home or manufactured home while in a nursing home or hospital.</li> </ol>	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.
<b>Blind</b> (6-1.1-12-11; 12)	\$12,480	<ol style="list-style-type: none"> <li>1) Individual is blind as defined in IC 12-7-2-21(1);</li> <li>2) The real property or mobile or manufactured home is principally used and occupied by the individual as the individual's residence;</li> <li>3) Individual must own or be buying on contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed;</li> <li>4) Individual's taxable gross income does not exceed \$17,000;</li> <li>5) With respect to real property, file during the year for which the person desires to obtain the deduction, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of each year for which the deduction is sought (if mailed the mailing must be postmarked on or before the last day for filing).</li> </ol>	State Form 43710 Proof of Blindness	PARTIALLY - These deductions may be claimed with all other deductions EXCEPT the Over 65 Deduction.
<b>Over 65 Circuit Breaker Credit</b> (6-1.1-20.6-8.5)	Tax liability minus the product of tax for preceding year multiplied by 1.02.	<ol style="list-style-type: none"> <li>1) Individual qualified for homestead standard deduction in preceding calendar year and qualifies in current year;</li> <li>2) For individual who files single return, adjusted gross income cannot exceed \$30,000, for individual who files a joint return with spouse, adjusted gross income cannot exceed \$40,000;</li> <li>3) Homestead qualifies as a "qualified homestead property" for the calendar year and filing requirements are met. ("Qualified homestead property" means the individual who owns, is purchasing the homestead on contract or has beneficial interest in the owner, 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 assessed value of the homestead on the assessment date is less than \$160,000.)</li> <li>4) With respect to real property, file during the year for which the person desires to obtain the credit, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of each year for which the credit is sought (if mailed the mailing must be postmarked on or before the last day for filing);</li> <li>5) File in same manner as for 6-1.1-12-9 (over 65 deduction);</li> <li>6) Applies to taxes first due and payable in 2009.</li> </ol>	State Form 43708 Internal Revenue Service Form 1040 for the previous calendar year for applicant and spouse.	None

# INDIANA SALES DISCLOSURE FORM INSTRUCTIONS

DEDUCTION (Indiana Code)	MAXIMUM AMOUNT **	ELIGIBILITY REQUIREMENTS	APPLICATION FORM AND VERIFICATION (PROOF) REQUIRED	RESTRICTIONS WHEN COMBINING WITH OTHER DEDUCTIONS**
<b>Disabled</b> (6-1.1-12-11; 12)	\$12,480	<p>1) An individual is "disabled" if he is 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;</p> <p>2) The real property or mobile or manufactured home is principally used and occupied by the individual as the individual's residence;</p> <p>3) Individual must own or be buying on contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed;</p> <p>4) Individual's taxable gross income does not exceed \$17,000;</p> <p>5) With respect to real property, file during the year for which the person desires to obtain the deduction, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of each year for which the deduction is sought (if mailed the mailing must be postmarked on or before the last day for filing).</p>	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.
<b>Disabled Veteran</b> (6-1.1-12-14; 15)	\$12,480*	<p>1) Individual must own or be buying on contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed;</p> <p>2) Individual served in U.S. military service for at least 90 days and was honorably discharged;</p> <p>3) Individual is either totally disabled or at least age 62 with at least 10% disability;</p> <p>4) Assessed value of individual's tangible property is not greater than \$143,160;</p> <p>5) With respect to real property, file during the year for which the person desires to obtain the deduction, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of each year for which the deduction is sought (if mailed the mailing must be postmarked on or before the last day for filing);</p> <p>6) Surviving spouse may apply if the individual would qualify if alive.</p>	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.
<b>Veteran with Service Connected</b> (6-1.1-12-13; 15)	\$24,960*	<p>1) Individual must own or be buying on contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed;</p> <p>2) Individual received an honorable discharge after serving in U.S. military or naval forces during any of its wars;</p> <p>3) Individual has service connected disability of at least 10%;</p> <p>4) With respect to real property, file during the year for which the person desires to obtain the deduction, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of each year for which the deduction is sought (if mailed the mailing must be postmarked on or before the last day for filing);</p> <p>5) Surviving spouse may apply if the individual would qualify if alive.</p>	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 the Over 65 Deduction and Surviving Spouse of WW I Veteran Deduction.

# INDIANA SALES DISCLOSURE FORM INSTRUCTIONS

DEDUCTION (Indiana Code)	MAXIMUM AMOUNT **	ELIGIBILITY REQUIREMENTS	APPLICATION FORM AND VERIFICATION (PROOF) REQUIRED	RESTRICTIONS WHEN COMBINING WITH OTHER DEDUCTIONS**
<b>Veteran World War I (6-1.1-12-17.4)</b>	\$18,720*	1) Individual must own or be buying on contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed; 2) Individual must be resident of Indiana; 3) Property must be the veteran's principal residence; 4) Individual is a Veteran of World War I; 5) Assessed value of the residence property does not exceed \$206,500; 6) Veteran owns the real property or mobile home or manufactured home for at least one year prior to claiming deduction; 7) Individual may not be denied the deduction because the individual is absent from the real property or mobile home or manufactured home while in a nursing home or hospital.	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.
<b>Surviving Spouse of World War I Veteran (6-1.1-12-16; 17)</b>	\$18,720*	1) Surviving spouse must own or be buying on contract the real property or mobile or manufactured home not assessed as real property on the date the application is filed; 2) Individual is spouse of deceased person who served in the U.S. military before November 12, 1918; 3) Deceased spouse received an honorable discharge; 4) With respect to real property, file during the year for which the person desires to obtain the deduction, and with respect to mobile or manufactured homes not assessed as real property, file during the twelve months before March 31 of each year for which the deduction is sought (if mailed the mailing must be postmarked on or before the last day for filing).	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.

\* 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)

Specific deduction claim forms are available from the county auditor or on the Indiana Department of Local Government Finance website: <http://www.in.gov/icpr/webfile/formsdiv/2897.htm>.