<NAME> <MONTH DD>, 2024

<ADDRESS>

<CITY>, IN <ZIP> **YOU MUST RESPOND**

 **WITHIN 30 DAYS**

RE: Parcel # <PARCEL#>

Dear Taxpayer:

The Clark County Auditor's Office is conducting an audit to ensure that only persons eligible for a Homestead Standard Deduction receive the deduction. This audit covers the 2021, 2022 and 2023 tax years. Our records indicate that you are receiving or have received at some time in the past three years, a deduction on the property listed in Part 1 of the enclosed Homestead Audit Questionnaire.

The Homestead Standard Deduction allows a property owner who occupies the property as his or her "homestead" to receive a reduction in the amount of property tax levied on the property. A "homestead" is defined in law IC 6-1.1-12-37 (a) (2) as an individual's principal place of residence:

1. that is located in Indiana;
2. that:

1. the individual owns;

* 1. the individual is buying under contract; recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the residence;
	2. the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a cooperative housing corporation (as defined in 26 U.S.C. 216); or
	3. is a residence owned by a qualified trust and the individual has a beneficial interest to occupy the real property according to the trust document; and
1. that consists of a dwelling and the real estate, not exceeding one (I) acre, that immediately surrounds that dwelling.

You may not claim a Homestead Standard Deduction if you or your spouse are claiming a similar property tax exemption, deduction, or credit in another state, or inside the state of Indiana. To receive a Homestead Standard Deduction, an owner who occupies the property must claim the deduction by filing a State Form 5473 (Form HCl0) or completing Part F of the Sales Disclosure Form with his or her local taxing office. In most cases, the form is filed by the property owner or a title company employee shortly after the real estate "closing" at which the property was purchased.

Please complete and return the enclosed Questionnaire and required documents in the enclosed envelope **within 30 days** after the date on this letter. **The Questionnaire must be completed even if you no longer own the property detailed in Part 1 of the enclosed Questionnaire.** If the Questionnaire is not returned in a timely manner, the Homestead Standard Deduction on the property listed in Part I of the enclosed Questionnaire may be denied. **The denial of the Homestead Standard Deduction will require you to pay additional taxes and penalties for the years you improperly received the deduction benefit, up to three years.**

If you have a question about how to complete the Questionnaire, please contact the Homestead Audit Call Center at

**(888) 640-5506, between 9 a.m. and 5 p.m., Monday through Friday.** You can also e-mail your questions to **homestead@tmal.com.**Additional information on the Indiana Homestead Standard Deduction Program can be found on the web at [**www.in.gov/dlgf.**](http://www.in.gov/dlgf) **Completed questionnaires must be submitted by mail to the address provided on the questionnaire**.

Thank you for your cooperation.

Sincerely,