



# APPLICATION FOR DEDUCTION FROM ASSESSED VALUATION REAL PROPERTY VACANT BUILDING DEDUCTION

State Form 53179 (R5 / 1-21)

Prescribed by the Department of Local Government Finance

20__ PAY 20__
<b>FORM 322 / VBD</b>

**INSTRUCTIONS:**

1. This form is to be filed with the county auditor of the county in which the eligible vacant building is located.
2. To obtain a vacant building deduction, a Form 322/VBD must be filed with the county auditor before May 10 in the year in which the property owner or his tenant occupies the vacant building or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 9. If the property owner misses these deadlines in the initial year of occupation, he can apply between January 1 and May 10 of a subsequent year.
3. The eligible vacant building must have been unoccupied for at least one (1) year and be zoned for commercial or industrial purposes.
4. A copy of the approved Form SB-1/VBD, the resolution adopted by the designating body, and the Form CF-1/VBD must be attached to this application.
5. A property owner who files this form must provide the county auditor and the designating body with a Form CF-1/VBD to show compliance with the approved Form SB-1/VBD. The Form CF-1/VBD must also be updated and provided to the county auditor and the designating body for each assessment year in which the deduction is applicable.

SECTION 1		PROPERTY INFORMATION	
Address of property (number and street, city, state, and ZIP code)			
County	Township	DLGF taxing district number	Parcel number
Name of owner		Name of contact person	
Mailing address of owner (number and street, city, state, and ZIP code)			
Telephone number (      )	Fax number (      )	E-mail address	

SECTION 2				REQUEST FOR DEDUCTION AND DESCRIPTION OF BENEFIT TO TAXING JURISDICTION			
Describe the real property investment							
Total cost of the real property investment							
Is this property within an Economic Revitalization Area (ERA)? <input type="checkbox"/> Yes <input type="checkbox"/> No				Is this property within a Tax Increment Financing (TIF) district as defined in IC 6-1.1-21.2-3? <input type="checkbox"/> Yes <input type="checkbox"/> No			
ASSESSED VALUE OF LAND	ASSESSED VALUE OF IMPROVEMENTS	ASSESSED VALUE OF LAND AND IMPROVEMENTS (TOTAL A/V)		*ASSESSED VALUE OF ELIGIBLE VACANT BUILDING			
\$	\$	\$		\$			
*NOTE: The amount of the deduction is the assessed value of the building or part of the building that is occupied by the property owner or a tenant of the property owner that qualifies as an eligible vacant building as defined in IC 6-1.1-12.1, multiplied by the percentage determined by the designating body under IC 6-1.1-12.1-17.							
I hereby certify that the above named taxpayer is liable for property taxes at the above listed location on the indicated assessment date and that the representations on this application are true and correct. I further certify that the real property investment identified above is eligible for the vacant building deduction as outlined in IC 6-1.1-12.1-4.8 and IC 6-1.1-12.1-16, as applicable.							
Signature of owner or representative (if representative, attach power of attorney)						Date signed (month, day, year)	
Printed name of signatory				Title		Telephone number of preparer (      )	

**SCHEDULE A - FOR USE BY THE COUNTY AUDITOR IF THE FORM SB-1/VBD WAS APPROVED AFTER JUNE 30, 2013**

**YEAR OF DEDUCTION / ASSESSED VALUE / PERCENTAGE / DEDUCTION\***

**YEAR OF DEDUCTION / ASSESSED VALUE / PERCENTAGE / DEDUCTION\***

(1) For deductions allowed over a one (1) year period:

1 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

(2) For deductions allowed over a two (2) year period:

1 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

2 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

(3) For deductions allowed over a three (3) year period:

1 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

2 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

3 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

(4) For deductions allowed over a four (4) year period:

1 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

2 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

3 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

4 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

(5) For deductions allowed over a five (5) year period:

1 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

2 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

3 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

4 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

5 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

(6) For deductions allowed over a six (6) year period:

1 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

2 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

3 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

4 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

5 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

6 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

(7) For deductions allowed over a seven (7) year period:

1 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

2 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

3 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

4 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

5 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

6 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

7 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

(8) For deductions allowed over a eight (8) year period:

1 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

2 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

3 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

4 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

5 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

6 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

7 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

8 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

(9) For deductions allowed over a nine (9) year period:

1 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

2 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

3 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

4 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

5 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

6 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

7 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

8 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

9 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

(10) For deductions allowed over a ten (10) year period:

1 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

2 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

3 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

4 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

5 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

6 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

7 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

8 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

9 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

10 20\_\_ pay 20\_\_ \$ \_\_\_\_\_ \* \_\_\_\_\_ % \$ \_\_\_\_\_

**NOTE:**

The deduction percentages reflected in this schedule apply to a statement of benefits approved after June 30, 2013 and are the percentages reflected in the abatement schedule adopted by the designating body per IC 6-1.1-12.1-17.

\* The amount of the deduction shall be adjusted annually to reflect changes to the assessed valuation resulting from a reassessment or an appeal of the assessment per IC 6-1.1-12.1-4.8(i).

**APPROVAL OF COUNTY AUDITOR (COMPLETE ONLY IF APPROVED.)**

This application is approved in the amounts shown above.

Signature of County Auditor	Printed Name of County Auditor	Date Signed (month, day, year)
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