

INSTRUCTIONS FOR COMPLETING FORM DTE 49

FILING DEADLINES AND SCHEDULE OF DEDUCTIONS:

An application for refund or waiver of the current year's taxes must be filed no later than the 31st day of January following the year in which the destruction or damage occurred. Any tax refund or waiver approved will affect the tax bills for the year in which the damage or destruction occurred. The amount of the tax refund or waiver equals a percentage of the tax on the reduction in the value of the home caused by the damage or destruction. That percentage is determined by the calendar half in which the damage occurred. The filing deadline and percentage deduction in taxes allowed for each calendar half are shown below.

CALENDAR HALF IN WHICH HOME WAS DAMAGED	APPLICATION DEADLINE	PERCENTAGE DEDUCTION ALLOWED
January – June	January 31	100%
July – December	January 31	50%

LINE INSTRUCTIONS:

- LINES 1, 2 & 3 - Enter owner's full name, mailing address, and daytime telephone number.
- LINE 4 - Enter registration number of damaged home. *(This number is shown on your tax bill.)*
- LINE 5 - Enter the full address of the damaged home.
- LINE 6 - Enter name of county where damaged home is, or was, located.
- LINE 7 - Enter date the damage or destruction occurred.
- LINE 8 - Explain cause of damage: *Example:* fire, flood, intentional demolition, etc.
- LINE 9 - Describe the damage to the home. Attach additional pages if necessary.
- LINE 10 - Enter your best estimate of the reduction in the home's value caused by the damage.
- Line 11 - If home is insured, show the amount the insurance company paid or will pay if available.

OWNER'S SIGNATURE: Sign and date the application at the bottom and have your signature notarized. If the owner's signature is not notarized, the section below must be completed and notarized.

AFFIDAVIT OF TWO DISINTERESTED PERSONS

If the owner's signature is notarized on the front of this application, this affidavit is **not** necessary.

_____ And _____

Being duly sworn, say that they are residents of the municipal corporation or township in which the above home is or was situated, that neither of them has any interest therein, and that the home was destroyed on the date shown above.

Signed _____

Sworn to and signed in my presence, this _____ day of _____, 20____

Notary Public