

APPLICATION FOR EXEMPTION  
UNDER THE HOMESTEAD/DISABILITY AMENDMENT



Please print or type all requested information.

County \_\_\_\_\_ Date Submitted \_\_\_\_\_

Application is hereby made for the homestead exemption provided by Section 170 of the Kentucky Constitution.

1. Name(s) of owner-applicant(s) in whose name(s) title is vested: \_\_\_\_\_

2. Name of applicant(s)	Date of birth	Age	Sex	Relationship to other occupants
_____	_____	_____	_____	<input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Other _____
_____	_____	_____	_____	<input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Other _____
_____	_____	_____	_____	<input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Other _____

3. Address of personal residence \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Description \_\_\_\_\_

Mailing address (if different from above) \_\_\_\_\_

Phone Number \_\_\_\_\_ Date of Ownership \_\_\_\_\_

4. Have you applied for, or are you receiving, the homestead exemption in a different location, county, or state?  
 yes  no If "yes", where? \_\_\_\_\_

5. Type of residential unit:  single family residence  duplex  apartment building  mobile home  condominium  
 other (describe) \_\_\_\_\_

6. Type of ownership:  fee simple  equitable title  jointly with survivorship  jointly in common  by stock  
ownership or membership representing the owner's or member's proprietary interest in a multi-family structure

Note: Amount of exemption: If ownership is fee simple, equitable title, jointly with survivorship or jointly in common, applicant receives full exemption or up to the assessed value of his interest in the property, whichever is less. If ownership is by stock ownership or membership, the amount of exemption is full exemption or the percentage that the applicant's ownership bears to the total value of the property. (Example: Total value of the structure = \$50,000; applicant's stock ownership = 10%; exemption limit = \$5,000.)

AFFIDAVIT AND OATH

I, \_\_\_\_\_, hereby swear (affirm) under penalty of perjury that I (we) am (are) the owner(s) of the property for which this assessment exemption is sought and that I (we) do not or will not claim an exemption for any other property in this Commonwealth or another state. I further swear (affirm) that I (we) maintain this residential unit as my (our) primary residence; that I (we) am (are) 65 years of age or over, or totally disabled; and that all information contained in this application is true and correct.

If qualifying under the disability provision under KRS 132.810(2), I do further swear (affirm) under penalty of perjury that my disability is continuing and that if my disability status changes and benefits are no longer received I shall report such changes to the property valuation administrator's office as required by KRS 132.810(4)(b). Failure to do so could result in supplemental bills being issued for the amount of the exemption received for up to a period of five years.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Spouse

\_\_\_\_\_  
Date

RESERVED FOR OFFICIAL USE

This application is  approved  disapproved.

Map Number \_\_\_\_\_

Account Number \_\_\_\_\_

\_\_\_\_\_  
Property Valuation Administrator

\_\_\_\_\_  
Date

## EXPLANATION

1. This application-affidavit must be submitted by December 31st of the year in which exemption is sought to the property valuation administrator of the county in which the residential unit is located. In addition, the applicant must own, occupy and maintain the subject property as a taxable interest as of January 1 during the tax year for which the exemption is sought (in accordance with KRS 132.220(1)).

2. What does *homestead exemption* mean?

The homestead exemption allows a reduction in the assessed value of the owner's personal residence. The amount of the exemption is reviewed every two years. Under the provisions of the Homestead statute, a person or persons must be 65 years of age or older or totally disabled during the year for which application is made, and must own, occupy and maintain a residential unit for such exemption.

3. Age Requirement

A person or persons owning, living in and maintaining a residential unit must meet the 65 years of age requirement. If only one spouse is 65, the age requirement is met.

4. Verification of Age

Date of birth of the applicant(s) must be established by a substantiating document, such as:

1. Birth certificate\* or birth registration\*
2. Confirmation or baptismal records
3. Driver's License\* or state issued photo ID\*
4. Medical Assistance Card carrying an A or J prefix to Social Security Number
5. Passport\*
6. Red, White and Blue Medicare Card issued by Social Security
7. School records

\* primary documentation

5. Disability Requirements

A person must be classified as totally disabled under a program authorized or administered by an agency of the United States government or by any retirement system either within or without the Commonwealth. In addition, the following provisions must be met:

- A. The applicant must have maintained the disability classification for the entire year.
- B. The applicant must have received disability payments under this classification.
- C. Verification documentation must be submitted to the property valuation administrator by December 31 in the first year of eligibility.

6. Review of Applicants

At any time a Property Valuation Administrator may conduct a review of applications and may require an applicant to re-apply or submit proof of continuing disability and benefits received.

7. KRS 132.810(2)(h) provides, "When title to property which is exempted, either in whole or in part, under the homestead exemption is transferred, the owner, administrator, executor, trustee, guardian, conservator, curator or agent shall report such transfer to the property valuation administrator."

8. Fraudulent Misrepresentations

Under the provisions of KRS 132.990(1), "Any person who willfully fails to supply the property valuation administrator or the Department of Revenue with a complete list of his property and such facts with regard thereto as may be required or who violates any of the provisions of KRS 132.570 shall be fined not more than five hundred dollars (\$500)."