

**APPLICATION FOR EXEMPTION
UNDER THE HOMESTEAD/DISABILITY AMENDMENT**



Refund
Year _____

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		
_____	_____	_____	_____	Husband	Wife	Other _____
_____	_____	_____	_____	Husband	Wife	Other _____
_____	_____	_____	_____	Husband	Wife	Other _____

3. Address of personal residence _____
City _____ State _____ Zip Code _____

Legal Description _____

Mailing address (if different from above) _____

Phone Number\Email _____ 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.

Signature of Applicant

Date

Signature of Spouse

Date

RESERVED FOR OFFICIAL USE

This application is approved disapproved. Parcel Number _____

Property Valuation Administrator

Date

(See Explanation on Reverse)

EXPLANATION

1. This application-affidavit must be submitted during the year in which exemption is sought to the property valuation administrator of the county in which the residential unit is located, or by December 31 if applying for disability. Most everyone filing for the homestead exemption who is totally disabled and less than 65 years of age must apply for the homestead exemption on an annual basis. (See the exception listed in Section 5D below.) 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?

Under the provisions of the Homestead Amendment, 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 US 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 before December 31 of each year to show continuing eligibility.
- D. Disabled United States veterans who qualify for the exemption will apply one time only (KRS 132.810 (2)(d)), and must produce documentation of their disability and veteran status.

6. 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."

7. 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)