

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



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 residence _____
Location _____
Description _____

4. Type of residential unit: single family residence duplex apartment building mobile home condominium
 other (describe) _____

5. 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

6. 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; that I (we) occupy and maintain this residential unit as my (our) personal 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.

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. Every person 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.

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:

A. Primary Sources of Proof of Age:

1. Medical Assistance Card carrying an A or J prefix to Social Security Number
2. Red, White and Blue Medicare Card issued by Social Security
3. Birth certificate or birth registration
4. Confirmation or baptismal records
5. School records
6. Census records

B. Secondary Sources of Proof of Age:

1. Insurance policies
2. Marriage records
3. Licenses at least five years old
4. Bible records or other old records
5. Driver's license (probably the least valuable source)

5. Disability Requirements

A person must be classified as totally disabled under any type of public or private retirement system. 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.

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 revenue cabinet 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)."