62A350 (10-22) Commonwealth of Kentucky **DEPARTMENT OF REVENUE**

APPLICATION FOR EXEMPTION UNDER THE HOMESTEAD/DISABILITY AMENDMENT



Please print or type all requested information.

County Date Submitted							
Application is hereby made for the h			Section	170 of the Kentu	cky Const	itution.	
1. Name(s) of owner-applicant(s) in							
2. Name of applicant(s)	Date of birth	· ·			ship to other occupants		
				☐ Husband	□ Wife	Other	
						☐ Other	
3. Address of personal residence							
	City		Stat	e	Zip Co	ode	
Description							
Mailing address (if different from							
Phone Number							
 Have you applied for, or are you □ yes □ no If "yes", where? 							
5. Type of residential unit: ☐ single☐ other (describe)	e family residence 🏻 du	plex 🗆 a	partment	building □ mob	ile home	□ condominium	
 Type of ownership: ☐ fee simple ownership or membership represent 	e □ equitable title □	l jointly v	ith surviv	orship 🛭 jointl	y in comm	non □ by stock	
limit = \$5,000.)	AFFIDAV	IT AND ()ATH				
						hat I (we) am (are)	
the owner(s) of the property for wan exemption for any other properthis residential unit as my (our) primainformation contained in this applicant of the disability provides ability is continuing and that if my to the property valuation administrate bills being issued for the amount of the continuing and that if the property valuation administrate of the amount of the continuing and the	thich this assessment try in this Commonweat ary residence; that I (we ion is true and correct. ision under KRS 132.81 disability status change or's office as required by	exempti alth or ar) am (are 10(2), I do s and ber KRS 132	on is sound the control of the contr	ught and that I (ate. I further swe is of age or over, swear (affirm) un no longer receiv b). Failure to do s	(we) do no ear (affirm) or totally o der penalt ed I shall r	that I (we) maintain disabled; and that all ty of perjury that my report such changes	
Signature of Applica	nt	_		I	Date		
Signature of Spouse			Date				
	RESERVED F	OR OFFI	CIAL USI				
This application is □ approved □ c		J					
тті аррітсатот і в арргочец і с	ισαμμι ο ν σ υ .			Number unt Number			
Property Valuation Admir	istrator	_		[Date		

(See Explanation on Reverse)

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 provides for a reduction in the net taxable 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*
- 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 reapply 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)."