

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



Mail Completed Application to:

Jefferson County PVA Office; Glassworks Building, 815 W. Market Street, Suite 400; Louisville, KY 40202-2654

Phone: (502) 574-6380 Office Hours: Weekdays 8am-4pm Website: www.jeffersonpva.ky.gov

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 _____
Phone number _____
E-mail address _____
Parcel ID (if known) _____

4. Type of residential unit: ☐ single family residence ☐ duplex ☐ apartment building ☐ mobile home ☐ condominium
☐ (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 (we), _____ / _____,
(Applicant) (Spouse)

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) **primary** residence; that I, the applicant, am 65 years of age or over, or totally disabled; and further that I (we) have not applied for nor receive a homestead exemption on any other property I (we) may own in Kentucky or any other state 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. To apply for the homestead exemption, this application-affidavit must be submitted during the year in which exemption is sought for residential property located in Jefferson County to the Jefferson County Property Valuation Administrator's Office (JCPVA). Once approved, annual reapplication is not required.

Applicants seeking the homestead exemption under the disability provision must file this application-affidavit by December 31st of the year in which exemption is sought. **Under KRS 132.810(4)(b) applicants are required to report any change in their disability classification to the JCPVA. Failure to do so could result in delinquent tax liabilities for any years an applicant did not legally qualify for the exemption.**

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. Only 1 exemption per residence is allowed. Applicants must not have applied for nor received a homestead exemption on any other property they may own in Kentucky or any other state other than their primary legal residence for which application is made.

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 & Jefferson County Residence

A person must own and occupy the property for which exemption is sought as his or her **Primary Residence**. A Primary Residence is a person's fixed permanent or principal home for legal, voting and tax purposes. Date of birth of the applicant(s) and proof of Jefferson County residence can be verified by submitting a copy of one of the following forms of identification:

1. **Valid** Jefferson County Driver's License issued by the Jefferson County Circuit Court Clerk's Office.
2. **Valid** Personal ID Card issued by the Jefferson County Circuit Court Clerk's Office. The address shown on the card must match the address of residence for which application is made.

If obtaining one of the above forms of identification presents an undue hardship for an applicant due to disability and/or advanced age, please contact the Jefferson County PVA's Homestead Department at 574-6380, option 3 to obtain secondary sources of age and residence verification.

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 of Kentucky. Applicants must document their disability with a copy of their award letter from their retirement system that declares the date they became eligible for disability benefits. Applicants must also document their date of birth and primary residence for which application is made. To be eligible, applicants must have maintained their disability classification and received disability payments under such classification for the entire year.

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)."