

PIDN: _____



**Application for Exemption
Under the Homestead / Disability Amendment**

HEX _____ DEX _____

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 _____

3. Address of personal residence: _____

City _____ State _____ Zip Code _____

Mailing address (if different from above) _____

Phone Number _____ E-mail _____ Date of Ownership ____/____/____

4. Have you ever applied for, or are you receiving, the homestead exemption in 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 (description) _____

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
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_____ Property Valuation Administrator / Deputy	____/____/____ Date	Application is: ____ approved ____ denied
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PVA DAT _____ SF _____

Exoneration _____

Explanation

1. This application-affidavit must be submitted by December 31st of the year in which exemption is sought for residential property located in Kenton County to the Kenton County Property Valuation Administrator (PVA). 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)).

Under KRS 132.810 those applying under the disability provision are required to document their disability only at the time of initial application. Once approved, annual reapplication is not required. However, applicants are required to report any change in their disability classification to Kenton County PVA. Failure to do so could result in back taxes, penalties and interest for any years an applicant did not legally qualify for the exemption.

2. What does *Homestead Exemption* mean?

The Homestead Exemption results in a reduction in the net taxable value of the owner's personal residence. The amount of the exemption is determined by the Legislature 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 & Kenton 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 & tax purposes. Date of birth of the applicant(s) and proof of Kenton County residence can be verified by submitting a copy of one of the following forms of identification. The address shown on the identification must match the address of residence for which application is made.

- A. Valid Kenton County driver's license issued by Kenton County Circuit Court Clerk's Office.
- B. Valid personal ID card issued by Kenton County Circuit Court Clerk's Office.

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/social security that declares the date they became eligible for disability benefits along with:

- A. Documentation of their date of birth.
- B. Proof of ownership of their primary residence for which application is made.
- C. Applicants must have maintained their disability classification and received disability payments under such classification for the entire year. (Earning statement or 1099 form.)

6. Review of Applicants

The Kenton County Property Valuation Administrator may, at any time, 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 that, "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)."