



*Jefferson County PVA Property Valuation Administrator*

## Homestead Exemption

**For 2011 – 2012, the exemption amount is \$34,000.**

Kentucky's Constitution allows property owners who are 65 or older to receive the Homestead Exemption. If you are eligible to receive the Homestead Exemption, the exemption amount is subtracted from your property's assessed value, saving you money on your Property Tax Bill. The exemption amount may be adjusted every two years to reflect a change in the cost of living index used by the United States Department of Labor.

Only one exemption (Homestead or Disability) is allowed per household. Those who currently receive the exemption need not reapply. You can receive the Homestead Exemption on residential or commercial property as long as you own and occupy the property. If you have an exemption and sell your property, please contact the PVA with the new property address; the exemption will then be taken off the old property and placed on your new property.

**Apply** - It's easy! Simply mail the completed Homestead Application, along with a copy of your valid driver's license or other ID (both issued by the Jefferson County Circuit Clerk) to:

Jefferson County PVA  
Attn: Homestead  
531 Court Place Suite 504  
Louisville, KY 40202-3393

You can download and complete this form on your computer.

Office of the Jefferson County PVA

Phone (502) 574-6380  
Fax (502) 574-6108  
pva@jeffersonpva.ky.gov  
Louisville KY, 40202-3393

## 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 & 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. Jefferson County Driver's License issued by the Jefferson County Circuit Court Clerk's Office
2. Personal ID Card issued by the Jefferson County Circuit Court Clerk's Office

If the applicant(s) date of birth is substantiated by providing a copy of one of the sources listed below, the applicant(s) **must** also provide a copy of his or her Voter ID Card issued by the Louisville/Jefferson County Election Center as proof of his or her Jefferson County Residence.

- |  |  |
|--|--|
| 1. Red, White & Blue Medicare Card issued by Social Security | 4. Medical Assistance Card carrying an A or J prefix to Social Security Number |
| 2. Birth Certificate or Birth Registration                   | 5. Insurance Policies  |
| 3. Confirmation or Baptismal Records                         | 6. Marriage Records  |
|  | 7. School Records  |

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 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)."

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



Mail Completed Application to:  
**Jefferson County PVA Office; 531 Court Place, Suite 504; Louisville, KY 40202-3393**  
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.)

**FFIDAVIT 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; further that I have not applied for this exemption in any other county of the Commonwealth 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)