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# Homestead Exemption

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In Kentucky, homeowners who are least 65 years of age or who have been classified as totally disabled and meet other requirements are eligible to receive a homestead exemption. This exemption is applied against the assessed value of their home and their property tax liability is computed on the assessment remaining after deducting the exemption amount.

An application to receive the homestead exemption is filed with the property valuation administrator of the county in which the property is located. If the application is based upon the age of the homeowner, the property owner can provide proof of their age by providing a birth certificate, driver's license, passport or other approved documentation.

If the application is based on the disability of the homeowner, then the homeowner must have been classified as totally disabled under a program authorized or administered by an agency of the United States government or any retirement system located within Kentucky or outside of the State.

The homeowner must have been receiving payments pursuant to his or her disability for the entire assessment period.

## **The homeowner must apply annually to continue to receive the exemption based upon a total disability unless:**

1. They are a veteran of the United States Armed Forces and have a service connected disability;
2. They have been determined to be totally and permanently disabled under the rules of the Social Security Administration;
3. They have been determined to be totally and permanently disabled under the rules of the Kentucky Retirement Systems.

The value of the homestead exemption for the 2016 assessment year is

## Additional Resources

[Homestead Exemption for 2017-18](#)

[Homestead Exemption for 2015-16](#)

[Homestead Exemption for 2013-14](#)

[Homestead Exemption for 2011-12](#)

\$36,900. This amount is deducted from the assessed value of the applicant's home and property taxes are computed based upon the remaining assessment. For example, if the applicant's residence is assessed at a value of \$200,000, property taxes would be computed on \$163,100 (200,000 – 36,900). The amount of the homestead exemption is recalculated every two years to adjust for inflation. The next adjustment will be effective for the 2017 and 2018 assessment years.

## Submitting a Homestead Exemption

1. Complete the [Application For Exemption Under The Homestead/Disability Amendment - Form 62A350](#)
2. Gather any supporting documentation
3. Contact your local Property Value Administrator. [Find My PVA](#)

## History of Homestead Exemption (1972 – 2016)

Year	Amount
2017-2018	\$37,600
2015-2016	\$36,900
2013-2014	\$36,000
2011-2012	\$34,000
2009-2010	\$33,700
2007-2008	\$31,400
2005-2006	\$29,400
2003-2004	\$28,000
2001-2002	\$26,800
1999-2000	\$25,400
1997-1998	\$24,400
1995-1996	\$23,100
1993-1994	\$21,800
1991-1992	\$20,300
1989-1990	\$18,400
1987-1988	\$17,100

1985-1986	\$16,100
1983-1984	\$15,000
1981-1982	\$12,900
1979-1980	\$10,200
1977-1978	\$8,900
1975-1976	\$7,700
1973-1974	\$6,500
1972	\$6,500

The Kentucky Department of Revenue conducts work under the authority of the [Finance and Administration Cabinet](#).

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