

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 & Residence of Scott County

A person must **own** and **occupy** the property for which the exemption is sought as his/her **primary residence**, on January 1 of the applicable tax year. 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 residence must be verified by one of the following forms of identification:

1. Scott Co. Driver's License issued by the Scott Co. Circuit Court Clerk's Office
2. Personal ID Card issued by the Scott Co. Circuit Court Clerk's Office

Date of birth of applicant(s) may also be established by a substantiating document, such as:

1. Medicare Card issued by Social Security (red/white/blue)
2. Certified Birth Certificate or Birth Registration
3. Medical Assistance card carrying an A or J prefix to SS#

5. Disability Requirements

A person must be classified as totally disabled under any type of public or private retirement system. **Residency verification (see item # 4) must also be substantiated and, 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.

For additional information about the Homestead Exemption you may contact our office during normal business hours, Monday - Friday - 8:30 am - 4:30pm Phone: 502-863-7885, 101 E. Main St (2nd Floor Courthouse) or Email: scottpva@msn.com.