

1 AN ACT proposing to create a new section of the Constitution of Kentucky relating
2 to property exempt from taxation.

3 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

4 ➔Section 1. Are you in favor of providing an additional property tax exemption
5 on the permanent residence of an owner who is veteran, first responder, or the surviving
6 spouse of a veteran or first responder by amending the Constitution of Kentucky to read
7 as stated below?

8 ➔SECTION 2. IT IS PROPOSED THAT A NEW SECTION BE ADDED TO
9 THE CONSTITUTION OF KENTUCKY TO READ AS FOLLOWS:

10 **(1) There shall be exempt from taxation:**

11 **(a) Forty percent of the assessed valuation of real property maintained as the**
12 **permanent residence of the owner who is a veteran of the Armed Forces of the United**
13 **States and has a one hundred percent service-connected disability adjudicated by the**
14 **United States Department of Veterans Affairs or its successor;**

15 **(b) Thirty percent of the assessed valuation of real property maintained as the**
16 **permanent residence of the owner who served as a first responder in the**
17 **Commonwealth and is classified as totally disabled as a result of an injury received**
18 **while in active service or training as a first responder;**

19 **(c) Twenty percent of the assessed valuation of real property maintained as the**
20 **permanent residence of the owner who is a veteran with ten or more years of service in**
21 **the Armed Forces of the United States; and**

22 **(d) Ten percent of the assessed valuation of real property maintained as the**
23 **permanent residence of the owner who served as a first responder in the**
24 **Commonwealth for ten or more years.**

25 **(2) To qualify for an exemption under this section based on the owner's**
26 **disability status, the owner shall satisfy the disability requirements and stipulations**
27 **mandated under Section 170 of this Constitution.**

1 (3) Real property maintained as the permanent residence of the surviving
2 spouse of a veteran or first responder who qualified for an exemption under this
3 section prior to his or her death may continue to receive the exemption based on the
4 qualifiers of the veteran or first responder as long as the surviving spouse does not
5 remarry.

6 (4) The General Assembly may by law specify the qualifications necessary for
7 an individual to be considered a veteran, first responder, or surviving spouse for
8 purposes of the exemptions provided in this section.

9 (5) Real property shall not receive more than one exemption under this section,
10 but may receive an exemption under Section 170 of this Constitution if the property
11 qualifies.

12 (6) The exemptions in this section are provided notwithstanding contrary
13 provisions of Sections 171, 172, and 174 of this Constitution.

14 ➔Section 3. This amendment shall be submitted to the voters of the
15 Commonwealth for their ratification or rejection at the time and in the manner provided
16 for under Sections 256 and 257 of the Constitution, KRS 118.415, and under Sections 4
17 and 5 of this Act.

18 ➔Section 4. Notwithstanding any provision of KRS 118.415 to the contrary, the
19 Secretary of State shall cause the question in Section 1 of this Act and the entirety of the
20 proposed amendment to the Constitution of Kentucky contained in Section 2 of this Act
21 to be published at least one time in a newspaper of general circulation published in this
22 state, and shall also cause to be published at the same time and in the same manner the
23 fact that the amendment will be submitted to the voters for their acceptance or rejection at
24 the next regular election at which members of the General Assembly are to be voted for.
25 The publication required by this section and KRS 118.415 shall be made no later than the
26 first Tuesday in August preceding the election at which the amendment is to be voted on.

27 ➔Section 5. Notwithstanding any provision of KRS 118.415 to the contrary, not

1 later than the second Monday after the second Tuesday in August preceding the next
2 regular election at which members of the General Assembly are to be chosen in a year in
3 which there is not an election for President and Vice President of the United States, or not
4 later than the Thursday after the first Tuesday in September preceding a regular election
5 in a year in which there is an election for President and Vice President of the United
6 States, the Secretary of State shall certify the complete text of Section 1 of this Act and
7 the entirety of the proposed amendment to the Constitution of Kentucky contained in
8 Section 2 of this Act to the county clerk of each county, and the county clerk shall have
9 the entirety of the text and the amendment, as so certified, indicated on the ballots
10 provided to the voters in paper or electronic form as applicable to the voting machines in
11 use in each county or precinct.

12 ➔Section 6. If the exemptions created by the proposed amendment to the
13 Constitution of Kentucky in Section 2 of this Act are ratified by the voters of the
14 Commonwealth, they shall only apply to real property assessed on or after January 1,
15 2027.