

**Local Government Mandate Statement
Kentucky Legislative Research Commission
2024 Regular Session**

Part I: Measure Information

Bill Request #: 1172

Bill #: SB 21

Document ID #: 1907

Bill Title: AN ACT relating to taxation and declaring an emergency.

Sponsor: Senator Matthew Deneen

Unit of Government: City County Urban-County
Unified Local
 Charter County Consolidated Local Government

Office(s) Impacted: Property Valuation Administrators; Local Governments

Requirement: Mandatory Optional

Effect on
Powers & Duties: Modifies Existing Adds New Eliminates Existing

**Part II: Bill Provisions and the Estimated Fiscal Impact Relating to Local
Government**

SB 21 would amend KRS 132.810 to remove the requirement that totally disabled persons filing for the homestead exemption apply annually and only require a person to reapply if the disability status of the person changes.

The fiscal impact of SB 21 is expected to positively impact Property Valuation Administrators (PVA) by lowering expenditures. PVA's will receive fewer applications each year and less manpower will be required to process the reduced load.

The fiscal impact of SB 21 on local government property tax revenues is indeterminable. It is possible that a small number of totally disabled citizens may forget to file their exemption application each year. SB 21 would eliminate such cases, therefore property tax revenue may slightly decrease.

Data Source(s): LRC Staff

Preparer: Jacob Blevins (MS) **Reviewer:** KHC **Date:** 1/22/24