

## Instructions

### Application for Homestead & Farmstead Exclusions

The Pennsylvania Taxpayer Relief Act, Act 1 of 2006, was signed into law by Governor Rendell on June 27, 2006, to allow school districts to reduce property taxes by lowering your property tax bill; the legal term for this is a "homestead or farmstead exclusion." Under a homestead or farmstead property tax exclusion, the assessed value of each homestead or farmstead is reduced by the same amount before the property tax is computed.

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1. Fill in your name and the name of other owners, such as a co-owner of the property. The application must be signed by an owner for whom the property is his or her primary residence. If the property has more than one owner, signatures of additional owners are not required.
  2. Fill in the address of the property for which you are seeking an exclusion.
  3. Fill in your municipality. If you are not sure what your municipality is, contact your local tax collector or county assessment office.
  4. Fill in your school district. If you are not sure what your school district is, contact your local tax collector or county assessment office.
  5. If your mailing address differs from the address of the property for which you are seeking a homestead exclusion, fill in your mailing address.
  6. List phone numbers where you can be reached during the day, and the evening, if you are unavailable during the day.
  7. **Only a primary residence may receive the homestead exclusion.** This is where you intend to reside permanently until you move to another home. You may be asked to provide proof that this property is your primary residence, such as your driver's license, your voter registration card, your personal income tax form or your local earned income tax form.
  8. Do you have another residence which you claim as your primary residence? For instance, do you claim another state as your primary residence, or another county in Pennsylvania? **The Homestead Exclusion can only be claimed once, for a place of primary residence.** You may not claim this property as your primary residence if you claim another property as a homestead or if you receive a homestead tax abatement or other homestead benefit from any other county or state.
  9. If you live in a unit of a cooperative or a condominium and you pay all or a portion of your real estate taxes jointly through a management agent or association, rather than paying your taxes separately from other units, check "yes".  
**If you answered "yes" to question 9, provide the percentage of overall tax you pay. You may be asked to provide a contact to confirm this information.**
  10. Check "yes" if the property for which you are seeking a homestead exclusion is used for other purposes, such as a business or rental property. For example, do you claim part of your home as a home office or deduct expenses for the business use of your home on your state or federal tax?  
**If you answered "yes" to question 10, please indicate what percentage of the property is used as business or rental property.**
  11. If known, fill in the parcel number of the property for which you are seeking a homestead exclusion. You can find the parcel number on your real estate tax bill. If you do not have a real property tax bill, call your local tax collector or county assessment office.
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*Only complete this section (questions 12, 13 a, b and c, and 14) if you are applying for a farmstead exclusion. If you answer "yes" to questions 13 a, b and c, you may be asked to provide proof that the buildings and structures are used for commercial agricultural activity, such as the net income or loss schedule from your state or federal income tax forms.*

12. Only buildings and structures on farms which are at least ten contiguous acres in area and used as the primary residence of the owner are eligible for a farmstead exclusion. Land is not eligible for the farmstead exclusion. If your property includes at least ten contiguous acres of farm land, check "yes".
13. Check "yes" if the building or structures are used primarily to:
  - a. Produce or store farm products produced on the farm for the purpose of commercial agricultural production.
  - b. House animals raised or maintained on the farm for the purpose of commercial agricultural production.
  - c. Store agricultural supplies or machinery and equipment used on the farm in commercial agricultural production.
14. Check "yes" if any farm buildings or structures receive an abatement of property tax under any other law. This will probably not take effect until July 1, 2007.

*To receive school property tax relief for tax years beginning July 1 or January 1, this form must be filed by the preceding March 1. Your school district is required to notify you by December 31 of each year if your property is not approved for the homestead or farmstead exclusion or if your approval is due to expire.*

#### **Change in Use**

*When the use of a property approved as homestead or farmstead property changes so that the property no longer qualifies for the homestead or farmstead exclusion, property owners must notify the assessor within 45 days of the change in use. If the use of your property changes and you are not sure if it still qualifies for the homestead or farmstead exclusion, you should contact the assessor.*

#### **False or Fraudulent Applications**

*The assessor may select, randomly or otherwise, applications to review for false or fraudulent information. Any person who files an application which contains false information, or who does not notify the assessor of a change in use which no longer qualifies as homestead or farmstead property, will:*

- \* Be required to pay the taxes which would have been due for the false application, plus interest.
- \* Be required to pay a penalty equal to 10% of the unpaid taxes.
- \* If convicted of filing a false application, be guilty of a misdemeanor of the third degree and be sentenced to pay a fine not exceeding \$2,500.

This application must be signed by an owner for whom this property is his or her primary residence. If the property has more than one owner, signatures of additional owners are not required. By signing this application, the applicant is affirming or swearing that all information **contained in the application is true and correct.**

**Applications must be filed on or before March 1st of each year.**