CENTRE COUNTY
APPLICATION FOR HOMESTEAD AND FARMSTEAD EXCLUSIONS

Please read the instructions before completing this application. This application must be filed with the County Assessors Office by March 1st.

For Questions on the Homestead or Farmstead Exclusion, please visit our web page www.centrecountypa.gov , contact your school district or the Centre County Assessment Office at (814) 355-6721, office hours 8:30 to 5:00, Monday through Friday.
Mail form to: Centre County Assessment Office, H/F Exclusion Dept., 420 Holmes Street, Bellefonte, PA 16823

Basic Information

1. Property Owner(s):
2. Property Address: :
3. Municipality: :
4. School District::
5. Mailing Address:
   (if different)
6. Phone: Daytime _____ Evening _____

Homestead Information

7. Do you use this property as your primary residence? ..... ____Yes ____No
8. Do you claim anywhere else as your primary residence, or do you or your spouse receive a homestead tax abatement or other homestead benefit from any other county or state? ..... ____Yes ____No
9. Is your residence part of a cooperative or a condominium where some or all of the property taxes are paid jointly? ..... ____Yes ____No
10. If you answered yes to question 9, do you pay a portion of the jointly paid taxes? ..... ____Yes ____No
11. Do you use any portion of this property for something other than your primary residence, such as a business, home office, or rental property?..... ____Yes ____No
12. If you answered yes to question 11, what percentage of the property is used for the business/office/rental? _____%
13. Parcel number

Farmstead Information

(This section only needs to be completed if you are also applying for a farmstead exclusion.)

14. Does this property include at least ten contiguous acres of farm land? ..... ____Yes ____No
15. Are there buildings and structures on the property that are used primarily to:
    a. Produce or store any farm product for purposes of commercial agricultural production? ..... ____Yes ____No
    b. House animals raised or maintained on the farm for the purpose of commercial agricultural production? ..... ____Yes ____No
    c. Store machinery or equipment used on the farm for the purpose of commercial agricultural production? ..... ____Yes ____No

I hereby certify that all the above information is true and correct.

Signature(s) _____ _____ Date _____

This application must be signed by an owner for whom this property is the primary residence. Any person who knowingly files an application which is false to any material matter shall be subject to payment of taxes due, plus interest, plus penalty and shall be subject to prosecution as a misdemeanor of the third degree and a fine of up to $2,500.

OFFICIAL USE ONLY

Reviewed by _____ Date: _____

____ Approved ____ Denied/ Reason _____

Instructions for the Preprinted Application for Homestead & Farmstead Exclusions

The Taxpayer Relief Act, Act 1 of Special Session 1 of 2006, was signed into law by Governor Rendell on June 27, 2006. The Taxpayer Relief Act provides two separate mechanisms to reduce your property tax bill. First, each school district, except the Pittsburgh, Scranton and Philadelphia School Districts, is required to conduct a voter referendum in 2007 to determine whether to impose an additional local income tax to be used to reduce property taxes. Second, the Taxpayer Relief Act also provides for property tax reduction allocations to be distributed by the Commonwealth to each school district. Either type of property tax reduction will be through 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 amount of the exclusion before the property tax is computed. You are not guaranteed a homestead or farmstead exclusion unless and until an additional income tax for purposes of granting a homestead or farmstead exclusion is approved by voter referendum or sufficient funds have been collected to permit property tax reduction allocations to be made by the Commonwealth. If an additional income tax is approved by the voters at the 2007 referendum, initial property tax reductions funded by this mechanism will take effect July 1, 2007. The referendum failed to pass in 2007. Initial property tax reductions funded by allocations from the Commonwealth began in July 2008.

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.

What is a "homestead property?
A homestead property is a dwelling primarily used by an owner as his or her permanent home. The owner may be living temporarily at another location, but he or she must have the intention of returning to that home. No one can have more than one permanent home at any one time. Homestead properties do not include rental units, vacation homes, camps, or other homes in which the owner does not live on a permanent basis. In general, it is the address where the owner registered to vote and has registered his or her driver's license.
The homestead property includes the land under the dwelling, as long as it is owned by the same person who owns the dwelling. The formal definition of property is the same as that used for determining residence status for the earned income tax.

What is a "farmstead property?
A farmstead property includes all buildings and structures that are used primarily for agricultural purposes (such as housing animals or storing supplies, production, or machinery) on a farm of ten contiguous acres or more in size. The farmstead must be the permanent residence of at least one owner, as defined under the homestead definition. The farmstead exclusion would be applied to buildings and structures that are not already exempt from real property taxation under other laws. The requirement that an owner live on the farm means that farms owned and operated by absentee owners will not be eligible for the farmstead exclusion.

How to fill out the form (where possible information has been preprinted for your convenience.)

BASIC INFORMATION

1. Name of owner(s) has been preprinted - Note all recorded owners must apply for the exclusion.
2. Address of the property has been preprinted.
3. Name of municipality has been preprinted.
4. Name of school district has been preprinted.
5. Mailing address has been preprinted, if your mailing address differs from the address listed, 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.

HOMESTEAD INFORMATION

7. Only a primary residence may receive the homestead exclusion. This is the fixed place of abode where the owner intends to reside permanently until the person moves 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 or your spouse receive a homestead tax abatement or other homestead benefit from any other county or state.

Instructions continued on reverse side of this form

Instructions for the Preprinted Application for Homestead & Farmstead Exclusions

9. If you live in a unit of a cooperative or a condominium and you pay all or a portion of your real property taxes jointly through a management agent or association, rather than paying your taxes separately from other units, check yes.
10. 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.
11. 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.
12. If you answered yes to question 11, indicate what percentage of the property is used as your private residence.
13. Parcel number of the property has been preprinted.

FARMSTEAD INFORMATION

Only complete this section (questions 14, 15 a, b, and c) if you are applying for a farmstead exclusion. If you answer yes to questions 15 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.

14. 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. If your property includes at least ten contiguous acres of farm land, check yes.
15. Check yes if the buildings 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..

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 but 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.

By signing and dating this form, the applicant is affirming or swearing that all information contained in the form is true and correct.
Applications must be filed before March 1st of each year.

Please return to:
Centre County Assessment Office
H/F Exclusion Dept.
420 Holmes Street
Bellefonte, PA 16823

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