

Centre County, Pennsylvania

Application for Homestead and Farmstead Exclusions

The following Homestead/Farmstead Exclusion application is being provided to you in accordance with the requirements of The Taxpayer Relief Act (Act 1 of 2006) and Act 50 of 1998.

Parcel No.: \_\_\_\_\_

If you previously applied for a Homestead or a Homestead and Farmstead Exclusion under Act 72 of 2004 or Act 50 of 1998 and have been approved, you need not re-apply. Otherwise, please read the instructions before completing this application. This application must be received by the Centre County Assessment Office by March 1st. Mailing address: 420 Holmes Street, Room 301, Bellefonte, PA, 16823-1488. Telephone: (814) 355-6721.

BASIC INFORMATION

- 1. Property Owner(s): \_\_\_\_\_
2. Property Address: \_\_\_\_\_
3. Municipality: \_\_\_\_\_ 4. School District: \_\_\_\_\_
5. Mailing Address of Property Owner (if different from the above address): \_\_\_\_\_
6. Telephone Number of Property Owner: Daytime: ( ) \_\_\_\_\_ Evening: ( ) \_\_\_\_\_

HOMESTEAD INFORMATION

- 7. Do you use this property as your primary residence?(If "No", please see waiver on reverse side) ( ) Yes ( ) No
8. Do you claim anywhere else as your primary residence, or do you, your spouse, or a co-owner receive a Homestead tax abatement or other Homestead benefit from any other county or state? ( ) Yes ( ) No
9A. Is your residence part of a cooperative/condominium where some or all of the property taxes are paid jointly? ( ) Yes ( ) No
9B. If you answered "yes" to Question 9A, what is your proportionate share of ownership? \_\_\_\_\_%
10A. Is your property used for something other than your primary residence, such as a business or rental property? ( ) Yes ( ) No
10B. If you answered "yes" to Question 10A, what percentage of the property is used as business or rental property? \_\_\_\_\_%
11. If known, please indicate your parcel number located on your tax bill. \_\_\_\_\_
(if you do not know your parcel number or do not have your tax bill, leave blank, and call the Assessment Office.)

FARMSTEAD INFORMATION (Only applicable to structures used for commercial-agricultural production.)

- 12. Does this property include at least ten contiguous acres of farmland? ( ) Yes ( ) No
13. 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
14. If you answered "yes" to Questions 13A, 13B, or 13C, do any farm buildings or structures already receive a property tax abatement under any other law (excluding Clean and Green)? ( ) Yes ( ) No

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

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

This application must be signed by an owner for whom this property is the primary residence. Any person who knowingly files an application that 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.

# Voluntary Waiver

## Non-Primary Residences

If you are the current owner of the aforementioned property and have answered "No" to the question, "Do you use this property as your primary residence?" and you do not wish to receive future Homestead/Farmstead notifications for the aforementioned property, please check the box below.

- I am the current owner of the aforementioned property and do not wish to receive future Homestead/Farmstead notifications. I understand that should I wish to participate in the future, I will need to contact the Assessment Office.

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Signature

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Date

**PLEASE NOTE THAT IF YOU ELECT NOT TO RECEIVE FUTURE HOMESTEAD/FARMSTEAD NOTIFICATIONS FOR THE AFOREMENTIONED PROPERTY, YOU WILL BE RESPONSIBLE TO NOTIFY THE ASSESSMENT OFFICE SHOULD YOU WISH TO PARTICIPATE.** If you sell the property, Homestead/Farmstead notifications will automatically be sent to the new property owner. The Homestead/Farmstead status does not transfer to new owners. This waiver will be kept on file in the Assessment Office, along with the completed application. **YOU MUST RETURN A COMPLETED APPLICATION WITH THIS WAIVER IN ORDER TO PREVENT FUTURE HOMESTEAD/FARMSTEAD NOTIFICATIONS.**

# 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 law provides for property tax reduction allocations to be distributed by the Commonwealth to each school district, and the state funds must then be used to reduce local residential school property tax bills. 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. 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. Please correct any incorrect information.)**

### **BASIC INFORMATION**

1. Name of owner(s) has been preprinted – 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. Address of the property has been preprinted.
3. Name of municipality has been preprinted.
4. Name of school district has been preprinted.
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.

### **HOMESTEAD INFORMATION**

7. Only a primary residence of an owner of the property 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 that 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 primary residence or if you, your spouse, or a co-owner of the property receive a Homestead tax abatement or other Homestead benefit from any other county or state. **Do not file more than one application.**
- 9A. 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."

**Instructions continued on reverse side of this form**

- 9B. If you answered, "yes" to *Question 9A*, please indicate your proportionate share of ownership. You may be asked to provide a contact to confirm this information.
- 10A. 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 residence as a home office or deduct expenses for the business use of your residence on your state or federal tax return?
- 10B. If you answered "yes" to *Question 10A*, please indicate what percentage of the property is used as business or rental property.
11. Parcel number of the property has been pre-printed.

## FARMSTEAD INFORMATION

*Only complete this section (Questions 12, 13A, 13B, 13C, and 14) if you are applying for a Farmstead Exclusion. This is only applicable to buildings and structures used for commercial-agricultural production. If you answer "yes" to Questions 13A, 13B and 13C, 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 that 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 farmland, check "yes."
13. 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.
14. Check "yes" if any farm buildings or structures receive an abatement of property tax under any other law (excluding *Clean and Green*). *Clean and Green* assessments reduce land value only; therefore, you should check "no" if *Clean and Green* is your only abatement.

### Change in Use

If your property is approved as a Homestead or Farmstead property and the use changes so that the property no longer qualifies for the Homestead or Farmstead Exclusion, you must notify the Assessment Office 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 Centre County Assessment Office.

### False or Fraudulent Applications

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

- Be required to pay the taxes that 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.

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 and dating this application, the applicant is affirming or swearing that all information contained in the application is true and correct. **Applications must be filed before March 1st of each year.** Please return to:

Centre County Assessment Office  
Homestead/Farmstead  
420 Holmes Street, Room 301  
Bellefonte, PA 16823-1488

If you have questions regarding the Homestead or Farmstead Exclusion, please contact the Centre County Assessment Office at (814) 355-6721. Centre County Assessment Office hours are 8:00 a.m. to 4:30 p.m., Monday through Friday.