



NORTHAMPTON COUNTY



Application for Homestead/Farmstead Exclusion

Please read instructions before completing application. Applications must be filed with the County Assessment Office by March 1st.

1. Tax Parcel Map _____ Block _____ Lot _____
2. Property Address _____
3. Municipality _____ School District _____
4. Applicant Owner(s) _____
5. Mailing Address of Applicant (if different than property address)

6. Phone Number of Applicant: Daytime _____
7. Do you use this property as your primary residence? _____ Yes _____ No
8. Do you claim anywhere else as your primary residence? _____ Yes _____ No
9. Is your residence part of a cooperative or a condominium where property taxes are paid jointly? _____ Yes _____ No
If yes, do you pay a portion of the taxes? _____ Yes _____ No
10. Is your property used for other purposes besides your primary residence, such as a business or rental property? _____ Yes _____ No
If yes, what portion of the property is used for your primary residence? _____%
11. Do you wish to seek a farmstead exclusion for the buildings or structures on this property? _____ Yes _____ No
If yes, is any portion of the farm or buildings abated from property tax under another law or program? _____ Yes _____ No

Please read before signing: ***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 fine of up to \$2,500.***

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

Signature

Date

| <u>OFFICIAL USE ONLY</u> | |
|--------------------------|---|
| Date Filed _____ | <input type="checkbox"/> Accepted <input type="checkbox"/> Rejected |
| Reviewed by _____ | |
| Date Reviewed _____ | |
| Applicable Years _____ | Homestead Value _____ |
| | Farmstead Value _____ |
| | Assessment Information: |
| | Land _____ |
| | Improvements _____ |
| | TOTAL _____ |

-INSTRUCTIONS-

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. Initial property tax reductions funded by allocations from the Commonwealth may not take effect until at least July 1, 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.

1. Fill in the parcel identification of the property for which you are seeking a homestead/farmstead exclusion. You can find the parcel identification on your real property tax bill.
2. Fill in the address of the property for which you are seeking a homestead/farmstead exclusion.
3. Fill in your municipality and school district. The municipality is the town or borough that you reside in. The school district may be found on your school tax bill.
4. Fill in your name and the name of other owners of record, such as your spouse or a co-owner of the property. You must be recorded owners to apply for the exclusion.
5. If your mailing address differs from the address of the property for which you are seeking a homestead exemption, fill in your mailing address.
6. Please list phone number where you can be reached during the day.
7. Is this property your primary residence?

The homestead/farmstead exclusion can only be claimed once as a place of primary residence or domicile. "Domicile" is the fixed place of abode where the owner intends to reside permanently, not temporarily. "Domicile" is the place where a person makes their home, until something happens that the person adopts another home. You may be asked to provide proof that this property is your 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?
9. If you live in a unit of a cooperative or a condominium and you pay taxes jointly through a management agent or association, rather than paying your taxes separately from other units, check yes. If so, please 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/farmstead exclusion is used for other purposes, such as a business or rental property. If so, please indicate what portion of the property is used as your private residence.
11. Check yes if you believe your property qualifies for the farmstead exclusion. If yes, please indicate what portion of the property is exempt, excluded or abated from real property taxation under any other law (e.g., Clean and Green Act 319 or Act 515). You may be asked to provide proof that buildings and structures are used for commercial agricultural activity, such as the net income or loss schedule from your federal or state income tax forms.

Only buildings and structures on farms, which are at least ten contiguous acres in area and used as the primary residence (domicile) of the owner are eligible for a farmstead exemption. The buildings and structures must be used for commercial agricultural production to store farm products produced on the farm, to house animals maintained on the farm or to store agricultural supplies or machinery and equipment used on the farm or the value of the buildings.

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 exemption, 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, plus interest.
- Pay a penalty equal to 10% of the unpaid taxes.
- If convicted of filing a false application, you will be guilty of a misdemeanor of the third degree and be sentenced to pay a fine not to exceed \$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 1 of each year. Please return to:

**Northampton County Courthouse
Assessment Office
669 Washington Street
Easton PA 18042-7477
610-829-6155**

For questions on the homestead/farmstead exclusion, please contact your local tax collector or the Northampton County Assessment Office. If your application has been denied, you will receive a written notice of the denial.