## PROPERTY TAX RELIEF HUNTINGDON COUNTY 2024

### **APPLICATION FOR HOMESTEAD AND FARMSTEAD EXCLUSIONS**

Please read the instructions before completing this application.

Property Address  Municipality  Mailing Address of Property Owner (if different than proper Phone Number of Property Owner: Daytime  Homestead  Oo you use this property as your primary residence?	4. School District		
Municipality  Mailing Address of Property Owner (if different than proper Phone Number of Property Owner: Daytime  Homestead Do you use this property as your primary residence?	4. School District ty address) Evening		
Mailing Address of Property Owner (if different than proper Phone Number of Property Owner: Daytime	ty address)Evening		
Phone Number of Property Owner: Daytime  Homestead Oo you use this property as your primary residence?	Evening		
Homestead Oo you use this property as your primary residence?			
Oo you use this property as your primary residence?	d Information		
Oo you claim anywhere else as your primary residence?		Yes	No
	_	Yes	No
s your residence part of a cooperative where some or all of so, what is your proportionate share of ownership?		Yes	No
s your property used for something other than your primar	y residence, such as a business or rental		No
so, what percentage of this property is used for business	or rental property?%		
(Only applicable to buildings and structures	used for commercial agricultural		
Are there buildings and structures on the property that ar	e used primarily to:		
a. Produce or store any farm product for purposes of co		Yes	No
b. House animals raised or maintained on the farm for	the purpose of commercial agricultural pro	duction? Yes	No
c. Store machinery or equipment used on the farm for the	the purpose of commercial agricultural pro	duction? Yes	No
	m buildings or structures already receive a	a property tax Yes	No
, , , , , , , , , , , , , , , , , , ,	Data		
pplication must be signed by an owner for whom this property ation which is false in any material matter shall be subject to pa	is the primary residence. Any person who kno ayment of taxes due, plus interest, plus penalty	owingly files an y and shall be sub	oject to
CIAL USE ONLY			
	Assessment Information: Land Improvements		 
	Farmsteac  (Only applicable to buildings and structures)  Does this property include at least ten contiguous acres of the product or store any farm product for purposes of comb.  House animals raised or maintained on the farm for the store machinery or equipment used on the farm for the store any other law?  If you answered yes to questions 13 a, b, or c, do any far abatement under any other law?  Production must be signed by an owner for whom this property that any patient which is false in any material matter shall be subject to patient.	f so, what percentage of this property is used for business or rental property?	Please provide the tax parcel number for this property (located on your tax bill).    Farmstead Information (Only applicable to buildings and structures used for commercial agricultural production.)   Does this property include at least ten contiguous acres of farm land?

# Instructions Property Tax Relief 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. Initial property tax reductions funded by allocations from the Commonwealth took effect July 1, 2009.

To receive school property tax relief for tax years beginning July 1, 2024, this form must be filed by the preceding March 01, 2024 Your school district is required to notify you by school billing of each year if your property is not approved for the homestead or farmstead exclusion or if your approval is due to expire.

#### **BASIC INFORMATION**

- 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 814-643-1000.
- 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 814-643-1000.
- 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 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 primary residence 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 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. If you answered yes, please indicate your proportionate share of ownership. 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, 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 property tax bill. If you do not have a real property tax bill, call your local tax collector or county assessment office 814-643-1000.

#### **FARMSTEAD INFORMATION**

(*Only applicable to buildings and structures used for commercial agricultural production.*)

Only complete this section (questions 13, 14 a, b, and c, and 15) 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 an 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 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.

#### Change in Use

If your property is approved as 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 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 that 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.

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 1<sup>st</sup> of each year unless an application has been filed within the preceding three years. Please return to:

Huntingdon County Tax Assessment Office

233 Penn Street

Huntingdon, PA 16652

For Questions on the Homestead or Farmstead Exclusion, please contact your local tax collector or the Huntingdon County Assessment office at 814-643-1000, office hours 8:30 am to 4:30 pm, Monday through Friday.