

# LEHIGH 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 1<sup>st</sup>. The County Assessor's phone number and mailing address are: Assessment Office, Lehigh County Government Center, 17 South Seventh Street, Room 517, Allentown, PA 18101-2401, (610) 782-3038.

<b>Property Information</b>
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1. Parcel Identification
2. Property Address
3. Municipality
4. School District
5. Mailing Address of Property Owner (if different than property address) \_\_\_\_\_  
 Check box, if you wish to have tax bills sent to this address. \_\_\_\_\_
6. Phone Number of Property Owner: Daytime \_\_\_\_\_ Evening \_\_\_\_\_

<b>Homestead Information</b>
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7. Do you use \_\_\_\_\_ as your primary residence? \_\_\_\_\_ Yes \_\_\_\_\_ No
8. Do you claim anywhere else as your primary residence, or do you or your spouse receive 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, what is your proportionate share of ownership? \_\_\_\_\_%
11. Do you use any portion of this property for something other than your primary residence, such as a business or rental property? \_\_\_\_\_ Yes \_\_\_\_\_ No
12. If you answered yes to question 11, what percentage of this property is used for business or rental property? \_\_\_\_\_%

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

Signature(s) \_\_\_\_\_ Date \_\_\_\_\_

Si usted necesita obtener una Aplicación de Patrimonio Familiar / alquería e Instrucciones en el español, llaman por favor la Oficina de la Evaluación en (610) 782-3038.

**Farmstead Information**

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

13. Does this property include at least ten contiguous acres of farmland? \_\_\_\_\_ Yes \_\_\_\_\_ No

14. 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

15. If you answered yes to questions 14 a, b, or c, do any farm buildings or structures already receive a property tax abatement under any other law? \_\_\_\_\_ 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 in 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**

Date Filed \_\_\_\_\_

Accepted \_\_\_\_\_ Rejected \_\_\_\_\_

Reviewed by \_\_\_\_\_

Date Reviewed \_\_\_\_\_

Homestead Value \_\_\_\_\_

Applicable Years \_\_\_\_\_

Farmstead Value \_\_\_\_\_

Assessment Information:

Land \_\_\_\_\_

Improvements \_\_\_\_\_

TOTAL \_\_\_\_\_

# 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 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 "homestead or farmstead exclusion."

Under 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.

To receive school property tax relief for tax year beginning July 1, 2018 this form must be filed by March 1, 2018. 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.

#### PROPERTY INFORMATION

1. Fill in your Parcel Identification. *Information preprinted from Assessment records.*
2. Fill in the address of the property for which you are seeking an exclusion. *Information preprinted from Assessment records.*
3. Fill in your municipality. If you are not sure what your municipality is, contact your local tax collector or county assessment office (610) 782-3038. *Information preprinted from Assessment records.*
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 (610) 782-3038. *Information preprinted from Assessment records.*
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. *Check box, to update our records if you wish to have tax bills sent to the address you provided for us.*
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 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 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, please indicate your proportionate share of ownership. You may be asked to provide a contact to confirm this information.
11. Check yes if the property for which you are seeking 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?
12. If you answered yes to question 11, indicate what percentage of the property is used as business or rental property?

## FARMSTEAD INFORMATION

Only complete this section (questions 13, 14 a, b, and c, and 15) if you are applying for farmstead exclusion. If you answer yes to questions 14 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.

13. 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 farmstead exclusion. Land is not eligible for the farmstead exclusion. If your property includes at least ten contiguous acres of farmland, check yes.
14. 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.
15. 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, 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.

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 form is true and correct.

Applications must be filed on or before March 1<sup>st</sup> of each year. Please return to:

Assessment Office  
Lehigh County Government Center  
17 South Seventh Street, Room 517  
Allentown, PA 18101-2401

For Questions on the Homestead or Farmstead Exclusion, please contact your local tax collector or the Lehigh County Assessment Office at (610) 782-3038, office hours 8:00 to 4:00, Monday through Friday.