

YOU MUST FILE THIS FORM IN ORDER TO RECEIVE PROPERTY TAX RELIEF

Under the Homeowner Tax Relief Act of 2004

INSTRUCTIONS

Application for Homestead & Farmstead Exclusions

The Homeowner Tax Relief Act, Act 72 of 2004, was signed into law by Governor Rendell on July 5, 2004, to allow school districts to reduce property taxes through homestead and farmstead exclusions. Property tax relief will be funded by a combination of state revenue from gaming and dedicated local income taxes. Under a homestead or farmstead property tax exclusion, the assessed value of each home is reduced by the same amount before the property tax is computed. Most likely, initial property tax reductions will not take effect until July 1, 2006; however, the changes may occur as early as July 1, 2005 or as late as July 1, 2007. In addition, some school boards may choose not to adopt the homestead and farmstead exclusions.

BASIC INFORMATION

- 1-5, this information has been entered on your application form from information found in the Clearfield County Assessment Office records. If you own multiple properties, the information contained here may not be that of your primary residence. Please review the form carefully and make any corrections, which may be necessary. If you have questions relating to this information, please call the Clearfield County Assessment Office at 814-765-2641 EXT: 5005.
6. List phone numbers where you can be reached during the day, evening, and if you are unavailable during the day.
7. Only a primary residence may receive the homestead exclusion. This is the fixed place of abode where the owner intends to reside 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 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 homestead or if you or your spouse 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 or 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 contact information to substantiate 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.

FARMSTEAD INFORMATION

Only complete this section (question 14, 15a, 15b, 15c, and 16) if you are applying for a farmstead exclusion. If you answer YES to questions 15a, 15b, 15c, 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 form.

13. Only buildings and structures on farms, which are at least ten contiguous acres in the area and used for 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.

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 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 or property tax under any other law.

CHANGE IN USE

When the use of the 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 APPLICATION

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 \$2,500.00

BY SIGNING & 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:
Clearfield County Assessment Office
230 N. Market St.
Suite 117
Clearfield, PA 16830

For questions on the Homestead or Farmstead Exclusion, please contact the Clearfield County Assessment Office at 814.765.2641 EXT: 5005 between 8:30 AM - 4:00 PM, Monday-Friday