

INSTRUCTIONS for July 1, 2023 thru June 30, 2024
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 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. If your application is approved and designated state revenues are available, your property tax relief will appear as a tax credit on the property tax bill that you receive from the school district in which you live.

To receive school property tax relief for the tax year beginning July 1, 2023 this form must be filed by **March 1, 2023**. Your school district is required to notify you by December 31st 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 the parcel number of the property for which you are seeking Homestead Exclusion.
2. Fill in your name and the name of other owners of record, such as your spouse or a co-owner of the property
3. Fill in the address of the property for which you are seeking Homestead/Farmstead Exclusion.
4. Fill in your municipality. 5.Fill in your school district.

For questions regarding parcel number, municipality, and school district, contact the Board of Assessment office at 215-348-6219, office hours 8:30 a.m. to 4:15 p.m.

6. If your mailing address differs from the address of the property for which you are seeking a homestead exclusion, fill in your mailing address.
7. List phone numbers where you can be reached during the day, and another phone number, if first number becomes unavailable.

HOMESTEAD INFORMATION

8. Only the 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.
9. Do you have another residence which you claim as your primary residence? For instance, do you claim another property in 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.**
10. 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.
11. If you answered yes to question 9, what is your proportionate share of ownership?
12. 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?
13. If you answered yes, please indicate what percentage of the property is used **solely as your residence**.

FARMSTEAD INFORMATION

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

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

14. 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.
15. Check yes if the buildings or structures are used primarily to:
- Produce or store farm products produced on the farm for the purpose of commercial agricultural production.
 - House animals raised or maintained on the farm for the purpose of commercial agricultural production.
 - Store agricultural supplies or machinery and equipment used on the farm in commercial agricultural production.
16. Check yes if any farm buildings or structures receive an abatement of property tax under any other law.

CHANGE IN USE OR OWNERSHIP

If your property is approved as homestead or farmstead property and the use or ownership changes so that the property no longer qualifies for the homestead or farmstead exclusion, you must notify the Board of Assessment within 45 days of the change in use. If the use or ownership of the property changes and you are not sure if it still qualifies for the homestead or farmstead exclusion, you should contact the Board of Assessment. Note: Any new deed recorded (including refinancing) requires a new application within 45 days of filing.

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, 2023**. Note: **Any change to your deed will remove your Homestead/Farmstead status.** A new application must be completed and returned for processing. Please return to:

The Bucks County Board of Assessment Appeals
55 East Court Street
Doylestown, PA 18901

For questions on the homestead or farmstead exclusion, please contact your local tax collector or the Bucks County Assessment office at 215-348-6219, office hours 8:30 a.m. to 4:15 p.m., Monday through Friday.