

2023 NORTHUMBERLAND COUNTY APPLICATION FOR HOMESTEAD AND FARMSTEAD EXCLUSIONS FOR PROPERTY TAX RELIEF

Please read the instructions before completing this application. This application must be filed with the County Assessment Bureau by March 1, 2023.

For Questions on the Homestead or Farmstead Exclusion, please visit our office or call the Northumberland County Assessment Bureau at (570) 988-4112, office hours 9:00AM to 4:00PM, Monday through Friday.

Mail form to: Northumberland County Assessment Bureau, Homestead/Farmstead Exclusion, 399 Stadium Drive, Sunbury, PA 17801

Basic Information

1. Property Owner(s):
(if different)
2. Property Location:
3. Municipality:
4. School District:
5. Mailing Address:
(if different)
6. Phone: Daytime _____ Evening _____

Homestead Information

7. Does the property owner signing this form use this property as his or her primary residence? Yes No
8. Does the property owner signing this form claim anywhere else as his or her primary residence? 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. Is any portion of this property used for something other than your primary residence, such as a business or rental property? Yes No
11. If you answered yes to question 10, what percentage of the property is used for business or rental property? _____ %
12. Parcel number:

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 farm land? 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 _____

By signing this application I am asserting that I am the owner of the property listed above. Any person who knowingly files or consents to the filling of 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

Reviewed by: _____ Date: _____
 Approved _____ Denied _____
 Approved Homestead Value: _____
 Approved Farmstead Value: _____

ATTENTION! - IF YOU HAVE ANSWERED NO TO QUESTION # 7 FLIP OVER →

Voluntary Waiver for Non-Primary Residences

If you are the current owner of the above mentioned property and have answered **NO** on **Line 7** of this application (meaning you do not intend to use this property as your primary residence) and you do not wish to receive further applications for this property, you may check the following statement and return this with your Homestead/Farmstead application.

_____ I am the current owner of the above mentioned property and I do not wish to receive any further annual Homestead/Farmstead applications for this property.

Please fill in the address of the property: _____

PLEASE NOTE: If you elect not to receive any further annual applications for the property listed, you will be responsible to notify the Northumberland County Assessment Bureau if you wish to receive applications in the future. If you sell the property listed, the Northumberland County Assessment Bureau will automatically begin sending applications to the property listed under the new owner's name. The Act 1 status of a property does not transfer to new owners. This waiver will be kept on file in the Northumberland County Assessment Bureau along with the completed application. **YOU MUST RETURN A COMPLETED APPLICATION WITH THIS WAIVER FOR THE NORTHUMBERLAND COUNTY ASSESSMENT BUREAU TO BE ABLE TO STOP FUTURE MAILINGS ON THIS PROPERTY.**

**→ You must file application form in order to receive
PROPERTY TAX RELIEF
under the Homeowner Tax Relief Act of 2004 ←**

**Instructions for the Preprinted Direct Mail to Property Owner
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 a farmstead property tax exclusion, the assessed value of each homestead or farmstead is reduced by the same amount before the property tax is computed. Initial property tax reductions will probably not take effect until July 1, 2007. In addition, some school boards may choose not to adopt the homestead and farmstead exclusions.

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.

What is a "homestead property?"

A homestead property is a dwelling primarily used by an owner as his or her permanent home. The owner may be living temporarily at another location, but he or she must have the intention of returning to that home. No one can have more than one permanent home at any one time. Homestead properties do not include rental units, vacation homes, camps, or other homes in which the owner does not live on a permanent basis. In general, it is the address where the owner registered to vote and has registered his or her driver's license.

The homestead property includes the land under the dwelling, as long as it is owned by the same person who owns the dwelling. The formal definition of property is the same as that used for determining residence status for the earned income tax.

What is a "farmstead property?"

A farmstead property includes all buildings and structures that are used primarily for agricultural purposes (such as housing animals or storing supplies, production, or machinery) on a farm of ten contiguous acres or more in size. The farmstead must be the permanent residence of at least one owner, as defined under the homestead definition. The farmstead exclusion would be applied to buildings and structures that are not already exempt from real property taxation under other laws. The requirement that an owner live on the farm means that farms owned and operated by absentee owners will not be eligible for the farmstead exclusion.

How to fill out the form (where possible information has been preprinted for your convenience.)

BASIC INFORMATION

1. Name of owner(s) has been preprinted - Note all recorded owners must apply for the exclusion.
2. Location of the property has been preprinted.
3. Name of municipality has been preprinted.
4. Name of school district has been preprinted.
5. Mailing address has been preprinted, if your mailing address differs from the address listed; 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 the fixed place of abode where you intend to reside permanently 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 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 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. If you

answer yes, you will be contacted to 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 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 of federal tax?
11. If you answered yes to question 11, indicate what percentage of the property is used as your private residence.
12. Parcel number of the property has been preprinted.

FARMSTEAD INFORMATION

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 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 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.
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 and farm building 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 property owner who files an application or consents to the filling of 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 person(s) signing this application expressly represent and warrant that all owners of this property have consented to the filling of this application. By signing this application or consenting to the signing of this application by another owner of the property, all owners of the property are affirming or swearing that all information contained in the form is true and correct.

Applications must be filed before or on March 1st of each year.

Please return to:
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Homestead/Farmstead Exclusion
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