

ELK COUNTY

APPLICATION FOR HOMESTEAD AND FARMSTEAD EXCLUSIONS

Please read the instructions before completing this application.

Basic Information

1. Property Owner(s)-

2. Property Address-

3. Municipality –

4. School District -

5. Mailing Address of Property Owner (if different than property address)

6. Phone Number of Property Owner: Daytime Evening

Homestead Information

7. Do you use this property as your primary residence? Yes No

8. Do you claim anywhere else as your primary residence? Yes No

9. Is your residence part of a cooperative where some or all of the property taxes are paid jointly? Yes No
If so, what is your proportionate share of ownership? %

10. Is your property used for something other than your primary residence, such as a business or rental property? Yes No

11. Your tax parcel number for this property is Map Number - Control Number -

Farmstead Information

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

12. Does this property include at least ten contiguous acres of farmland? Yes No

13. 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

14. If you answered yes to questions 13 a, b, or c, do any farm buildings or structures receive an abatement of property tax under any other law? Yes No

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

Signature(s) Date

An owner for whom this property is the primary residence must sign this application. 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.

HOMESTEAD INFORMATION

OFFICIAL USE ONLY

Date Filed
Reviewed by
Date Reviewed
Applicable Years
Approved
Denied

Homestead Value
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 Taxpayer Relief Act provides two separate mechanisms to reduce your property tax bill. First, each school district, except 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 “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. 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, 2008.

To receive school property tax relief for tax years beginning July 1, 2025, this form must be filed by the preceding **March 1, 2025**. 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.

Continued on reverse side

THIS IS YOUR HOMESTED/FARMSTEAD APPLICATION FORM

Elk County Courthouse
Assessment Office
PO Box 448
Ridgway, PA 15853-0448

BASIC INFORMATION

- 1. Fill in your name and the name of other owners, such as a co-owner of the property. An owner for whom the property is his or her primary residence must sign the application. 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 exclusion.
- 3. Fill in your municipality. If you are not sure what your municipality is, contact the county assessment office (814-776-5340).
- 4. Fill in your school district. If you are not sure what your school district is, contact the county assessment office (814-776-5340).
- 5. If your mailing address differs from the address of the property for which you are seeking 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 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 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 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 county assessment office (814-776-5340).

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 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 farmstead exclusion. Land is not eligible for the farmstead exclusion. If your property includes at least ten contiguous acres of farmland, 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 Elk County Assessment Office at 814-776-5340.

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 that 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 1st** of each year unless an application has been previously filed.

Please return completed application to:
Elk County Assessment Office
P.O. Box 448
Ridgway, Pa. 15853-0448

For question on the Homestead or Farmstead Exclusion, please contact your local tax collector or the Elk County Assessment office at 814-776-5340, office hours 8:30 AM to 4:00 PM, Monday through Friday.