County of Allegheny

OFFICE OF PROPERTY ASSESSMENTS

ACT 50 – Application for Homestead & Farmstead Exclusions

Applications must be received by March 1st of applicable tax year

Parcel ID: _____

Property Address: _____
(Street)

_____
(City) (State) (Zip Code)

Owner Name: _____
(Last) (First) (MI)

Mailing Address: _____
(Street)

_____
(City) (State) (Zip Code)

Phone #: _____

Do you use this property as your primary residence?	Yes _____ No _____
Do you claim anywhere else as your primary residence?	Yes _____ No _____
Is your residence part of a cooperative or a condominium where property taxes are paid jointly?	Yes _____ No _____
Is your property used for purposes besides your primary residence, such as a business or rental property?	Yes _____ No _____
If yes, what portion of the property is used for your primary residence?	_____ %
Do you wish to seek farmstead exclusion for the buildings or structures on this property?	Yes _____ No _____
If yes, is any portion of the farm or buildings abated from property tax under another law or program?	Yes _____ No _____

Please read before signing: *Any person who knowingly files an application which is false to 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 up to $2,500.*

I hereby certify that the statements made in this application are true and correct to the best of my knowledge, information and belief.

_____ _____

Signature of Property Owner Date

PROPERTY ASSESSMENT USE ONLY:

Received: _____

Data Entry: _____

QA/QC: _____

INITIALS AND DATE MUST BE FILLED IN ALL LOCATIONS

RETURN ORIGINAL TO:

OFFICE OF PROPERTY ASSESSMENTS
400 NORTH LEXINGTON AVENUE SUITE LL
PITTSBURGH, PA 15208
ATTN: ASSESSOR'S DEPARTMENT

INSTRUCTIONS - APPLICATION FOR HOMESTEAD & FARMSTEAD EXCLUSIONS

Act 50 of 1998 permits counties, school districts and municipalities to make use of a homestead property tax exclusion as long as property tax millage rates are not increased to compensate for revenue lost from a homestead exclusion. Under a homestead property tax exclusion, the assessed value of each home is reduced by the same amount before the property tax is computed. Act 50 permits individuals to apply for a Homestead Exclusion, even though a Homestead Exclusion may not have been adopted by a local taxing body in which you reside.

1. Fill in the parcel number of the property for which you are seeking a 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 the county assessment office (412-350-4600).
2. Fill in the address of the property for which you are seeking a homestead exclusion.
3. Fill in your municipality and school district. If you are not sure what your municipality or school districts are, contact the county assessment office (412-350-4600).
4. Fill in your name and the name of other owners of record, such as your spouse or a co-owner of the property. You must be recorded owners to apply for the exclusion.
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.
6. Please list phone number where you can be reached during the day, and the evening, if you are unavailable during the day.
7. Is this property your primary residence?
   The Homestead Exclusion can only be claimed once as a place of primary residence or domicile. "Domicile" is the fixed place of abode where the owner intends to reside permanently, not temporarily. "Domicile" is the place where a person makes their home, until something happens that the person adopts another home. You may be asked to provide proof that this property is your 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?
9. If you live in a unit of a cooperative or a condominium and you pay taxes jointly through a management agent or association, rather than paying your taxes separately from other units, check yes. If so, please 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. If so, please indicate what portion of the property is used as your private residence.

Check yes if you believe your property qualifies for the farmstead exclusion. If yes, please indicate what portion of the property is exempted, excluded or abated from real property taxation under any other law (e.g., Clean and Green or Act 515). You may be asked to provide proof that 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.

Only buildings and structures on farms which are at least ten contiguous acres in area and used as the primary residence (domicile) of the owner are eligible for a farmstead exclusion. The buildings and structures must be used for commercial agricultural production to store farm products produced on the farm, to house animals maintained on the farm, or to store agricultural supplies or machinery and equipment used on the farm.

Change in Use - When the use of a 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 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.
- Pay a penalty equal 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.

By signing and 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 1 of each year. Please return to:

Office of Property Assessments – 400 North Lexington Avenue Suite LL, Pittsburgh, PA 15208 ATTN: ASSESSOR'S DEPARTMENT

For Questions on the Homestead Exclusion, please contact the Allegheny County Office of Property Assessments at 412-350-4600, office hours 8:30 AM to 4:30 PM, Mon. through Fri.
If your application has been denied, you will receive a written notice of the denial by June 30 th.

Residents who have already filed for the homestead exclusion do not need to file again.

New applications must be returned before March 1 st for the exclusion to be in effect for the applicable tax year.

To determine if you already have an application on file with the County, you can visit the Allegheny County real estate website at

http://www2.county.allegheny.pa.us/RealEstate/

The "General Information" tab for your property will show "YES" in the Homestead line on the left side of the web page if your application is on file.

STATE LAW REQUIRES THE INSTRUCTIONS ABOVE BE PART OF THE APPLICATION FORM