

– INSTRUCTIONS –
APPLICATION FOR ALLEGHENY COUNTY
HOMESTEAD & FARMSTEAD EXCLUSIONS

Act 50 of 1998 permits counties, school districts and municipalities to offer a homestead property tax exclusion as long as property tax millage rates are not increased to compensate for revenue lost from the exclusion. Under a homestead property tax exclusion, the assessed value of each eligible home is reduced by a set 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.

ONLY PERMANENT RESIDENCES AND QUALIFYING FARMS IN ALLEGHENY COUNTY
ARE ELIGIBLE FOR THE HOMESTEAD/FARMSTEAD EXCLUSION.

VACANT LAND OR LAND WITHOUT YOUR PERMANENT HOME DOES NOT QUALIFY.
AGE, DISABILITY OR INCOME HAS NO BEARING ON APPROVAL OF YOUR APPLICATION.

1. Fill in the Block and Lot Number of the property for which you are seeking a homestead exclusion. You can find the Block and Lot Number on your real property tax bill. If you do not have a real property tax bill, you may visit the county's real estate website at <http://www2.county.allegheny.pa.us/RealEstate/> or call the County Treasurer/Tax Collector at 412-350-4100 or County Assessment Office at 412-350-4600.
2. Fill in the full 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 of the name of your municipality or school district, visit the county's real estate website at <http://www2.county.allegheny.pa.us/RealEstate/> or contact the County Treasurer/Tax Collector at 412-350-4100 or the County Assessment Office at 412-350-4600.
4. Fill in your name and, if applicable, the name of other owners of record, such as your spouse or a co-owner of the property. You must be the owner(s) listed on the deed 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 your daytime and evening telephone numbers.
7. Is this property your primary residence? The Homestead Exclusion can only be claimed for a primary residence or domicile in Allegheny County. "Domicile" is the place where you have your permanent home, to where whenever you are absent you have the intention of returning. You may be asked to provide proof that this property is your permanent residence. Proof could include 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.

– INSTRUCTIONS –
continued for
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FARMSTEAD: In addition to the homestead portion, 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 (10) contiguous acres or more in size. The farmstead must be the permanent residence of at least one owner, and the farm must be income producing.

11. 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.

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 Assessments Office 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 Assessment Office.

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 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.

By signing and dating the form, the applicant is affirming or swearing that all information contained in the form is true and correct. In the case of a property with more than one owner of record, only one owner-occupant needs to sign the application.

APPLICATIONS MUST BE FILED BEFORE MARCH 1, 2003.

Please return application to:

Office of Property Assessments
County Office Building
542 Forbes Avenue – Room 311
Pittsburgh, PA 15219

For answers to questions on the Homestead/Farmstead Exclusion, contact the County Treasurer/Tax Collector at 412-350-4100, or the Allegheny County Assessments Office at 412-350-4600. Office hours are 8:30 AM to 4:30 PM, Monday through Friday. If your application has been denied, you will receive a written notice of the denial by June 30.

If you believe you already have a Homestead/Farmstead Exclusion application on file with Allegheny County, you can call the Assessments Office as detailed above or 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 already on file. You do not need to apply again if your application is already on file.