Dear Property Owner,

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 for property tax reduction allocations from gaming revenues to be distributed by the Commonwealth to each school district. This type of 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. You are not guaranteed a homestead or farmstead exclusion unless sufficient funds from gaming revenue have been collected to permit property tax reduction allocations to be made by the Commonwealth of PA. 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 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.

Attached is the application and instructions for its completion. **The deadline to submit applications for property tax relief is March 1.**

Send your completed application to: Armstrong County Assessment Office
Armstrong County Courthouse
450 East Market St, Ste 20
Kittanning PA 16201

YOU MUST FILE THIS FORM IN ORDER TO RECEIVE PROPERTY TAX RELIEF UNDER THE TAXPAYER RELIEF ACT OF 2006

INSTRUCTIONS FOR HOMESTEAD AND FARMSTEAD EXCLUSIONS APPLICIATION

Basic Information

1. Fill in name or names of owners. The application must be signed by an owner whom the property is his or her primary residence. If the property has more than one owner, signatures of additional owners are not required.
2. Fill in the address for which you are seeking an exclusion.
3. Fill in the Municipality (Borough or Township)
4. Fill in the School District
5. Fill in YOUR Mailing Address
6. List telephone 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 as a primary or if you receive homestead tax abatement or other homestead benefit from any other county or state.

9a. If you live in a unit of cooperative and you pay all or a portion or your real property taxes jointly through a management agent or association, rather than paying your taxes separately from other units, check yes.

9b. If you answered yes to 9a, please indicate your proportionate share of ownership. You may be asked to provide a contact to confirm this information.

10a Check yes if the property for which you are seeking a homestead exclusion is used other purposes, such as a business or rental property. For example, do you claim part of your property as a home office or deduct expenses for the business use of your state or federal tax?

10b. If you answered yes to 10a, please indicate what percentage of the property is used as business or rental property.

11. Review or fill in your control number and map number of the property for which you are seeking a homestead exclusion. You can find the parcel number on you real property tax bill. If you do not have a real property tax bill, call your local tax collector or county assessment office at 724-548-3217.

Farmstead Information – Only complete this section (questions 12, 13, a, b, and c, and 14) if you are applying for a farmstead exclusion. If you answer yes to question 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 (10) contiguous acres in area and used as a 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 (10) contiguous acres of farm land, 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 purpose of commercial agricultural productions.
    b. House animals raised or maintained on the farm for the purpose of commercial agricultural productions.
    c. Store agricultural supplies or machinery and equipment used on the farm in commercial agricultural production.
14. Check yes if farm buildings or structures receive an abatement of property tax under any other law.