

PROPERTY TAX RELIEF – ALLEGHENY 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 from 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
- If so, what percentage of this property is used for business or rental property? _____%
11. Please provide the parcel number for this property (located on your tax bill). _____
Please refer to the address line of the cover letter to find your parcel 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 farm land? _____ 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 _____

This application must be signed by an owner for whom this property is the primary residence. 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 of up to \$2,500.

OFFICIAL USE ONLY

Date Filed _____	Homestead Value _____
Reviewed By _____ Date Reviewed _____	Farmstead Value _____
Applicable Years _____	Land _____ Improvements _____
Approved _____ Denied _____	TOTAL ASSESSMENT _____

[Revised 12/01/09]

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 law provides for property tax reduction allocations to be distributed by the Commonwealth to each school district, and the state funds must then be used to reduce local residential school property tax bills. 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. Initial property tax reductions funded by allocations from the Commonwealth were expected to take effect July 1, 2008.

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.

BASIC INFORMATION

1. Fill in your name and the name of other owners of record, such as a co-owner of the property. The application must be signed by an owner for 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 of the property for which you are seeking an exclusion.
3. Fill in your municipality. If you are not sure what your municipality is, contact your local tax collector or county assessment office (412-350-4600).
4. Fill in your school district. If you are not sure what your school district is, contact your local tax collector or county assessment office (412-350-4600).
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. 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 homestead, 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 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 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 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 a homestead exclusion. You can find the parcel number on your real property tax bill or on the address line of the cover letter of this correspondence. If you do not have a real property tax bill, call your local tax collector or county assessment office (412-350-4600).

FARMSTEAD INFORMATION

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

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 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 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 farmland, check yes.
13. Check yes if the buildings or structures are used primarily to:
 - a. Produce or store farm products made 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 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 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 applicant is affirming or swearing that all information contained in the application is true and correct.

Applications must be filed before March 1st of each year. Please return to:

**Allegheny County Office of Property Assessments
400 North Lexington Avenue, Suite LL
Pittsburgh, PA 15208
Attention: Special Acts Division**

For questions on the homestead or farmstead exclusion, please contact your local tax collector or the Allegheny County Assessments office at 412-350-4600, Monday through Friday, 8:30 a.m. – 4:30 p.m.



<u>OFFICIAL USE</u>			
Approved	<input type="checkbox"/>	Agricultural Use	<input type="checkbox"/>
Disapproved	<input type="checkbox"/>	Agricultural Reserve	<input type="checkbox"/>
		Forest Reserve	<input type="checkbox"/>
Assessment Official		Date	
Recorded		Date	

**APPLICATION FOR USE VALUE ASSESSMENT OF LAND
FOR REAL ESTATE TAX PURPOSES
UNDER ACT 319 OF 1974 – “CLEAN AND GREEN”
AS AMENDED BY ACT 156 OF 1998**

Qualification for enrollment of your property into the Act 319 preferential assessment program is determined by meeting the minimum requirements established for any one of three land use categories: Agricultural Use, Agricultural Reserve or Forest Reserve. The eligibility of this parcel will be determined utilizing your responses to the questions in this application. **ALL QUESTIONS MUST BE ANSWERED.** You may attach separate explanatory sheets if you feel your responses require additional detail. Further instructions are on pages 3 and 4.

This application complies with the uniform standards developed for preferential assessment applications by the Commonwealth of Pennsylvania, Department of Agriculture on form AAO-82 – May 1975.

PARCEL NUMBER(S): _____	ACREAGE: _____
_____	ACREAGE: _____
_____	ACREAGE: _____
PROPERTY LOCATION: _____	
Property Address	
Municipality (City, Borough or Township)	School District
USE CATEGORY	
Agricultural Use: <input type="checkbox"/> Number of Acres: _____	Agricultural Reserve: <input type="checkbox"/> Number of Acres: _____
Forest Reserve: <input type="checkbox"/> Number of Acres: _____	Ineligible: <input type="checkbox"/> Number of Acres: _____
OWNER(S)' NAME AS APPEARS ON DEED(S): _____	

OWNERSHIP CATEGORY (Circle One): Individual Partnership Corporation Institution Cooperative	
Other (Explain): _____	
MAILING ADDRESS: _____	

DAYTIME PHONE NUMBER: _____	EVENING PHONE NUMBER: _____

Answer All Questions

	N/A	Yes	No		N/A	Yes	No
1. Is this parcel 10 contiguous acres or more in size?		<input type="radio"/>	<input type="radio"/>	8. If this parcel is found <i>not eligible under Agricultural Use or Forest Reserve</i> , do you want it considered under Agricultural Reserve land when you understand that this category requires that the land be non-commercial, open to the public for recreation, at no charge or fee, and with no discrimination against any person using the land?		<input type="radio"/>	<input type="radio"/>
2. Does this application represent the total acres in the parcel?		<input type="radio"/>	<input type="radio"/>	If your answer is "yes" to Question 7, do you agree to these stated conditions?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3. If this parcel is <i>less than 10 acres</i> , can you verify that the land is now devoted to Agricultural Use and that the land will be used to generate \$2,000 annual gross income? (Proof will be required)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	9. Do you understand that if this application is approved, it will remain in effect continuously until the land owner changes the agricultural use from the approved category? At that time, a rollback tax, plus interest, must be paid for a period not to exceed seven (7) years.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4. If this parcel has open tillable land, is it now devoted to Agricultural Use, and has it been so for the preceding three years?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	10. Please check each that applies:			
5. If this parcel has Forest Land, is the land 10 acres or more, stocked by forest trees of any size and capable of producing timber or other wood products?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	A. Do you have an approved Conservation Plan?	<input type="radio"/>	<input type="radio"/>	
6. Do you or anyone else currently conduct a non-agricultural commercial business on this land parcel that exceeds 2 acres?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	B. Is this parcel now approved under Act 515 (Covenant of Preservation)?	<input type="radio"/>	<input type="radio"/>	
If the answer is "yes," list or describe those activities below: _____				C. Do you lease <u>any</u> minerals on this parcel? Inactive <input type="checkbox"/> Active <input type="checkbox"/>	<input type="radio"/>	<input type="radio"/>	
7. Are there any farm-related tourism or entertainment activities conducted on the property?	<input type="radio"/>	<input type="radio"/>		D. Is this parcel located next to environmentally significant areas such as parks, historic areas, lakes, etc.?	<input type="radio"/>	<input type="radio"/>	
If the answer is "yes," list or describe those activities: _____							

The applicant for preferential assessment hereby agrees, if his/her application is approved for preferential assessment, to submit 30 days' notice to the county assessor of a proposed change in use of the land, a change in ownership of any portion of the land or of any type of division or conveyance of the land. The applicant for preferential assessment hereby acknowledges that, if this application is approved for preferential assessment, rollback taxes under Section 5.1 of the Act may be due for a change in use of the land, a change in ownership of any portion of the land, or any type of division or conveyance of the land. The undersigned declares that this application, including all accompanying schedules and statements, has been examined by him/her, and to the best of his/her knowledge and belief is true and correct.

Signature	Date	Signature	Date
Signature	Date	Signature	Date

ACKNOWLEDGMENT

COMMONWEALTH OF PENNSYLVANIA:
ALLEGHENY COUNTY : SS.

On this, the _____ day of _____, 20____, before me, a Notary Public, the herein signed, did personally appear _____ known to me (or satisfactorily proven) to be the person whose name is subscribed and executed the same for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and notarial seal.

Notary Public: _____

My Commission Expires: (SEAL)

APPLICATION INSTRUCTIONS

Parcel Identification

The entire contiguous portion of land described in the deed applicable to a tract must be identified and included in the application. If application is for parcels described in more than one deed, all parcels must be titled in exactly the same manner.

Ownership

This application must be completed and executed by all fee simple owners of the property for which application is being made. If the property is titled in the name of a corporation, the application must be executed by the individual authorized by corporation resolution to do so. If the property is titled in an entity other than a corporation, the application must be executed by an individual duly authorized to act on behalf of that entity. A copy of the appropriate corporate resolution or authorization must be attached to this application. Definitions include:

INDIVIDUAL – Ownership by one person or by related parties.

PARTNERSHIP – A contractual arrangement between two or more persons which may result from property, credit, skill or industry.

CORPORATION – An artificial person or legal entity created under the authority of the state or nation, acting as an individual in matters relating to the common purpose of the association.

INSTITUTION – An establishment, especially one of public character or one affecting a community.

COOPERATIVE – A union of individuals formed for the prosecution in common of some productive enterprise, profits from which are to be shared in accordance with the capital or labor contributed by each.

ASSOCIATION – Any form of unincorporated enterprise owned by two or more persons other than a partnership or limited partnership.

Use Categories

The application may include more than one Use Category – check all that apply and indicate the number of acres involved.

Ineligible Land

If there is any acreage within the tracts of land included in this application that does not qualify under Agricultural Use, Agricultural Reserve or Forest Reserve, it must be noted in the USE CATEGORY section.

Signatures

The application for preferential assessment must bear the notarized signature of all the owners of the land described in the application.

Filing

Mail this application to the Office of Property Assessments, 542 Forbes Ave., Room 347, Pittsburgh, PA 15219 - attn: Legislative Acts. Questions regarding the proper completion of the application may be directed to the Office of Property Assessments at the above address or by calling 412-350-4636.

Act 319 of 1974, as amended, requires that this application be POSTMARKED by *June 1st* in order to be effective for the calendar tax year commencing the following January 1st.

Fees

If approved, the Application for Preferential Assessment will be recorded by the Office of Property Assessments (OPA) in the Department of Real Estate of Allegheny County in a Preferential Assessment Docket.

The Department of Real Estate shall impose a fee for the recordings in accordance with the acts relating to the imposition of fees for such deed recordings. The amount of this fee will be equal to the current fee for a Deed per the Department of Real Estate's current Fee Schedule.

Payment must be in the form of a money order or a certified check or business check, made payable to the Department of Real Estate of Allegheny County and mailed to the Office of Property Assessments at the above address. ***Do not send payment until you have been notified that your application has been approved.***



JOHN K. WEINSTEIN
TREASURER

COUNTY OF ALLEGHENY

OFFICE OF THE TREASURER 108 COURTHOUSE
436 GRANT STREET ♦ PITTSBURGH, PA 15219
412-350-4100 or Toll Free 1-866-282-8297

2018

APPLICATION
MUST BE FILED
BY JUNE 30, 2018

ACT 77-SENIOR CITIZEN TAX RELIEF APPLICATION

FILL IN BOTH SIDES OF THIS FORM.

PROPERTY OWNER: LAST NAME	FIRST NAME	MI	FOR OFFICIAL USE ONLY
			Received: By: _____ Date: _____
ADDRESS			Processed: By: _____ Date: _____
ADDRESS 2			Approved: By: _____ Date: _____
CITY	STATE	ZIP	Denied: By: _____ Date: _____
LOT BLOCK NO.		MUNICIPALITY	Completed: By: _____ Date: _____

The property location shown above is claimant's primary residence. Yes No

Date of Purchase _____

If above property has not been owned and occupied for at least 10 consecutive years, what property did you **OWN** and **OCCUPY** in Allegheny County as your principal residence prior to purchasing your current residence? _____

Does anyone beside you and your spouse own this house? Yes No

Does this other owner live with you? Yes No

Is any portion of the property used for commercial purposes? Yes No

If property contains more than one unit are any units made available for rental purposes? Yes No

Date of Birth _____

Spouses Date of Birth _____

I CERTIFY THAT I AM: (CHECK ONE)

a. A claimant, age 60 or older as of December 31, 2018

b. A claimant, under age 60 with a spouse age 60 or older as of December 31, 2018

c. A widow or widower age 50 to 60 as of December 31, 2018

Date of Death _____

d. Permanently disabled and age 18 to 60. **CLAIMANT MUST PROVIDE A LETTER FROM A PHYSICIAN**

(Letter from Social Security will not be accepted)

e. Did you file a 2016 Federal Tax Return? Yes No

If **NO**, you **MUST** attach a letter stating you **DID NOT** file.

SENIOR CITIZEN TAX RELIEF PROGRAM

List below all income received by claimant and/or spouse in the previous year.

Total gross household income must be \$30,000 or less.

PROOF OF INCOME: Copies of your Federal Income Tax return 1040, if you do not file a 1040, copies of your SSA 1099 (Social Security), 1099R (Pension) and copies of any other documents supporting your **2016 income.**

This information will remain confidential.

- 1. Salary, Wages, Bonuses, Commissions, Unemployment Compensation..... \$ _____
 - 2. Social Security, SSI Payments (Total benefits \$ _____ divided by 2) \$ _____
 - 3. Railroad Retirement Tier 1 Benefits (Total benefits \$ _____ divided by 2) \$ _____
 - 4. Pensions, Annuities and IRA Distributions \$ _____
 - 5. Interest, Dividends & Capital Gains Income..... \$ _____
 - 6. Self Employment, Business Income (*If a loss enter \$0*)..... \$ _____
 - 7. Rental Income (*If a loss enter \$0*)..... \$ _____
 - 8. Alimony or Spousal Support..... \$ _____
 - 9. Other Income: e.g.: Gambling, Lottery Winnings, Prize Winnings, etc..... \$ _____
- TOTAL INCOME of Claimant and/or Spouse Add Lines 1 thru 9. If your income exceeds \$30,000 you will not qualify for the Relief Program** \$ _____

Qualified applicants **WILL NOT** have to reapply every year. However, if the annual qualifying income exceeds **\$30,000** in any subsequent tax year or a change in deed ownership occurs, you are **REQUIRED** to notify this office in writing at the address below. An excessive claim made with fraudulent intent can subject the claimant to a misdemeanor punishable by law.

CLAIMANT: I declare this claim is true, correct, and complete to the best of my knowledge and belief.

Claimant's Signature: _____

Preparer's Signature: _____

Claimant's daytime phone number: _____

Claimant's e-mail address: _____

THIS CLAIM MUST BE FILED BY JUNE 30, 2018.

Return Completed Application and required documentation to:

**John Weinstein, Allegheny County Treasurer, Senior Citizen Tax Relief Program
Room 108 Courthouse, 436 Grant Street. Pittsburgh, PA 15219-2497**

Application CAN NOT be processed without PROOF OF AGE and INCOME.

PROOF OF AGE: Attach **Photo Copy** of Birth Certificate, Driver's License, or Photo Identification. **PROOF OF INCOME:** Attach **Photo Copy** of Federal income tax return (or a letter stating you did not file a Federal Tax Return) or if reporting Social Security Income include a **copy** of SSA 1099, Pensions a **copy** of 1099R, and copies of statements supporting all other reported household income. **Do NOT send original documents.**

ATTENTION: All Senior Citizens

Allegheny County has in place a Senior Citizen Tax Relief Program. This program gives a 30% property tax reduction to those senior citizens who qualify. It also provides two additional payment benefits: 1) save an additional 2% by paying the discount amount by March 31st, or 2) pay in two equal installments: half the gross tax due April 30th, and the other half due September 30th.

To qualify, an applicant must meet all of the following requirements:

- 1) If single, the applicant must be 60 years of age or older during the year 2016. If married, either spouse must be 60 years of age or older. If widowed, applicant must be 50 or older. Permanently disabled homeowners age 18 or older may also qualify.
- 2) The applicant must have owned one or more primary residences in Allegheny County continuously for at least the past ten (10) years.
- 3) Household income cannot exceed \$30,000 for the previous year. Use 50% of your social security plus the total of all other income to determine this amount.

To apply, please call the Treasurer's Office at (412) 350-4100, Or access our web site at

<http://www.alleghenycounty.us/treasurers-office/index.aspx>

If you have been approved and are already receiving this tax relief you DO NOT have to reapply each year.

Note: All applications must be received by the Treasurer no later than June 30, 2016.

Allegheny County Enacts HOMESTEAD EXCLUSION

Allegheny County Council adopted an ordinance that will provide real estate tax relief for all county homeowners. Currently, Allegheny County's Homestead Exclusion excludes the first \$18,000.00 of the assessed value of your home. For example, if your home has a total assessed value of 50,000.00 you will only pay Allegheny County property taxes based on the remaining \$32,000.00 of the assessed value. By law all tax payers must file a Homestead/Farmstead application in order to qualify for this program. At the current millage rate of 4.73, every approved applicant of the program will save \$85.14 off his/her county tax bill.

Also, the Commonwealth of Pennsylvania may provide applicants with tax relief for his/her local school taxes directly from tax money generated from gaming revenue.

Please check with the local tax collector for more details regarding school tax relief.

The only requirement is that you are the owner of the property listed on the application, and the property is your primary residence. If you have any questions concerning this program please call (412)350-4600. The application can be downloaded at www.alleghenycounty.us.

Applications must be filed by March 1, 2016, to be eligible for this reduction in tax year 2016.