

Berks County Application for Homestead and Farmstead Exclusion

(Please read instructions on reverse before completing. Applications must be filed with the County Homestead Office by **March 1, 2020**)

Owner(s) Name _____
Address _____
Address2 _____
City _____ State _____ Zip _____
Property Location _____ School District _____ Municipality _____
Parcel No:(2-4-2-2-4-3) _____ - _____ - _____ - _____ - _____

- 1. Mailing address of applicant (if different from property address): _____
- 2. Phone number of applicant: Daytime _____ Evening: _____
- 3. Do you use this property as your primary residence? Yes No
* If you answered *No* to question 3: skip remaining questions, sign and date form, and mail to assessment office as noted below*
- 4. Do you claim anywhere else as your primary residence? Yes No
- 5. Is your residence part of a cooperative or a condominium where some or all of the property taxes are paid jointly? Yes No If so, what is your proportionate share of ownership? _____%
- 6. Is your property used for other purposes besides your primary residence, such as a business or rental property? Yes No If yes, what portion is used for your primary residence? _____%

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 of up to \$2,500.

I hereby certify that all the above information is true and correct. _____
Signature (only one required) _____ Date _____
(COMPLETE REVERSE SIDE IF YOU ARE ALSO APPLYING FOR A FARMSTEAD EXCLUSION)
(Detach below and return the application above. Application may be folded to fit in envelope.)

Dear Property Owner:

The Taxpayer Relief Act was signed into law in June 2006. 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 and until an additional income tax for purposes of granting a homestead or farmstead exclusion has been approved by voter referendum or sufficient funds have been collected to permit property tax reduction allocations to be made by the Commonwealth.

Your school district is required to notify you by December 31st of each year if your property is not currently approved for the homestead or farmstead exclusion by sending you this application.

The instructions for completion of the attached application are on the reverse side of this letter. Only original application forms will be accepted. The deadline to submit applications for property tax relief is **March 1, 2020**. Earlier submission is highly recommended.

Send your completed application to:
County of Berks Homestead Office
Berks County Services Center
633 Court Street – 3rd Floor
Reading, PA 19601-4320

You will receive notification regarding your approval/denial from the county homestead office. If for any reason your application is denied, you will be given an opportunity to appeal the county's determination.

Watch for further notification from the district regarding property tax relief updates and details. Additional information can be found at <https://dced.pa.gov/local-government/property-tax-relief-homestead-exclusion/>. If you have any questions, please contact your local school district or the Berks County Homestead Office at 610-478-6262.

Instructions for Homestead and Farmstead Exclusions Application

1. If mailing address differs from the address of the property for which you are seeking a homestead exclusion, fill in your mailing address.
2. Please list phone numbers where you can be reached during the day and the evening.
3. Only a primary residence may receive the homestead exclusion. You may not claim this property as your primary residence if you claim another property as a homestead or if you or your spouse receive a homestead tax abatement or other homestead benefit from any other county or state. The homestead exclusion can only be claimed once, for a place of primary residence. This is the fixed place of abode (residence) where the owner intends to reside permanently, not temporarily; 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 primary residence, such as your driver's license, your voter registration card, your personal income tax form or your local earned income tax form.
4. 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 a homestead tax abatement or other homestead benefit from any other county or state.
5. If you live in a unit of a cooperative or a condominium 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 yes, please provide the percentage of overall tax you pay. You may be asked to provide a contact to confirm this information.
6. 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 yes, please indicate what portion of the property is used as your private residence.

Only complete questions 7 and 8 if you are applying for a farmstead exclusion. If you answer yes to questions 7 and 8, 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 from your state or federal income tax forms.

7. 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. If your property includes at least ten contiguous acres of farmland, check yes.
8. Check yes if the buildings or structures are used primarily to: a) produce or store any farm product for purposes of commercial agricultural production; b) house animals raised or maintained on the farm for the purpose of commercial agricultural production; c) store machinery or equipment used on the farm for the purposes of commercial agricultural production. If you answered yes to a, b, or c, check yes if any farm building or structures receive an abatement of property tax under any other law.

YOU MUST FILE AN APPLICATION FOR HOMESTEAD AND FARMSTEAD EXCLUSION TO BE CONSIDERED FOR PROPERTY TAX RELIEF UNDER THE TAXPAYER RELIEF ACT 1 OF 2006

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 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. Initial property tax reductions funded by allocations from the Commonwealth took effect starting July 1, 2008. To receive school property tax relief for tax years beginning July 1, 2020 or January 1, 2021, this form must be filed by March 1, 2020.

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 county assessment 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 assessment office 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 homestead office of a change in use which no longer qualifies as a 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
- Be guilty of a misdemeanor of the third degree and be sentenced to pay a fine not exceeding \$2,500 if convicted of filing a false application

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.