

November 2013

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 may reduce your property tax bill through a homestead or farmstead exclusion.

The property tax reduction will come in the form of a reduced assessment on the school district property tax bill. In order to participate, you must file an Application for Homestead and Farmstead Exclusion Form by March 1, 2014, and the application must be approved by the Columbia County Assessment Office. **It is not necessary to fill out the form if you have completed one in the past and received the reduction.**

An application and instructions for completing the application are enclosed for your convenience. Send your completed application by March 1, 2014, to:

**Columbia County Assessment Office
35 West Main Street
PO Box 380
Bloomsburg, PA 17815**

You will receive notification from the Columbia County Assessment Office, regarding the approval or denial of your application, within thirty (30) days after the receipt of your application. If for any reason your application is denied, you will be given an opportunity to appeal the county's determination.

Please contact the Columbia County Assessment Office at 570-389-5642 with any questions.

Sincerely,

Penny Lenig-Zerby
Superintendent

Enclosure

PROPERTY TAX RELIEF COLUMBIA COUNTY APPLICATION FOR HOMESTEAD AND FARMSTEAD EXCLUSIONS

Please read the instructions before completing this application.

Basic Information

1. Name of Property Owner(s) _____
2. Property Address _____
3. Municipality _____ 4. School District _____
5. Mailing Address of Property Owner (if different than 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 tax parcel number for this property (located on your tax bill). _____
(If you do not know the parcel number or do not have a tax bill, call your tax collector or the county assessor.)

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 already receive a property tax abatement 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 in 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 _____	Farmstead Value _____
Date Reviewed _____	Assessment Information:
Applicable Years _____	Land _____
Approved _____	Improvements _____
Denied _____	TOTAL _____

HOMESTEAD INFORMATION (continued)

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. If you do not have a real property tax bill, call your local tax collector or county assessment office (570-389-5642).

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 an 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 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 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 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 on or before March 1st of each year unless an application has been filed within the preceding three years. Please return to:

Columbia County Assessment Office
35 West Main Street, PO Box 380
Bloomsburg, PA 17815

For Questions on the Homestead or Farmstead Exclusion, please contact your local tax collector or the Columbia County Assessment office at 570-389-5642, office hours 8:00 am to 4:30 pm, Monday through Friday.