

Homestead/Farmstead Exclusion Program

Applications

Homestead applications may be filed between December 15 through March 1 (or the next official business day should March 1 fall on a weekend). This deadline is statutory and therefore the Assessment Office cannot process Homestead/Farmstead applications after the cutoff.

You must apply for the tax relief by filing a Homestead Exclusion application with the County Assessment Office. The County Assessment Office will determine whether or not your property qualifies for property tax relief. Subsequently, the state must certify that it has sufficient revenues from the tax on gaming to make payments to school districts. The secretary of the Budget Commonwealth of Pennsylvania will certify the availability of funds for distribution to each school district in Luzerne County.

About the Homeowner Tax Relief Act

The Pennsylvania Taxpayer Relief Act, Act 1 of 2006, was signed into law on June 27, 2006 to allow school districts to reduce property taxes by lowering your property tax bill. The legal term is a "Homestead/Farmstead Exclusion."

The Homeowner Tax Relief Act, Act 72 of 2004, was signed into law by Governor Rendell on July 5, 2004, to allow school districts to reduce property taxes by lowering your property tax bill; the legal term for this is 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 same amount before the property tax is computed.

*** Controls of Future Tax Increases**

Until now, Pennsylvania has been the only state in the nation where school boards have unlimited and final authority over taxing and spending. The Taxpayer Relief Act protects homeowners by limiting the property tax increases that school boards can approve without voter approval.