

FARMSTEAD INFORMATION

Only complete this section (questions 13, 14 a, b, and c, and 15) if you are applying for farmstead exclusion. If you answer yes to questions 14 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.

13. 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 farmstead exclusion. Land is not eligible for the farmstead exclusion. If your property includes at least ten contiguous acres of farmland, check yes.
14. 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.
15. 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, property owners 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 which 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 form is true and correct.

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

**Assessment Office
Lehigh County Government Center
17 South Seventh Street, Room 517
Allentown, PA 18101-2401**

For Questions on the Homestead or Farmstead Exclusion, please contact your local tax collector or the Lehigh County Assessment Office at (610) 782-3038, office hours 8:00 to 4:00, Monday through Friday.