

MERCER COUNTY
2026 APPLICATION FOR HOMESTEAD AND FARMSTEAD EXCLUSIONS

Please read the enclosed instructions before completing application. Applications must be filed with the County Assessors Office by March 1st. The County Assessors Office phone is: **724 662-3800** EXT 2233, 2505

Basic Information

Mail Application To:

1. Property Owner(s) _____
2. Property Address _____
3. Municipality _____
4. School District _____
5. Mailing Address _____
City/State/Zip _____
6. Phone Number of Applicant Primary _____ Secondary _____

**MERCER COUNTY COURTHOUSE
HOMESTEAD FARMSTEAD OFFICE
125 S. DIAMOND ST., SUITE 4
MERCER PA 16137-1227**

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 you answered yes to question 9, 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 the property is used for business or rental property? _____%
11. Please provide the tax parcel number for this property (located on your tax bill). _____

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

For the Farmstead Application, "Schedule F" from your most recent state tax return is required as proof of commercial production.

I hereby certify that the above information is true and correct.

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.

Signature _____ Date ____/____/____

OFFICIAL USE ONLY			
Date Filed	____/____/____	Land Value	____
Date Reviewed	____/____/____	Imprv. Value	____
Reviewed By	_____	Total Value	____
Applicable Years	_____	Land Use	____
		Homestead Value	____
		Farmstead Value	____
		Approved ☐	Denied ☐
12:15:42 11/04/2025			

You must file this form in order to receive PROPERTY TAX RELIEF under ACT 1 of 2006, the Pennsylvania Tax Payer Relief Act

INSTRUCTIONS...PROPERTY TAX RELIEF APPLICATION FOR HOMESTEAD AND 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.

To receive school property tax relief for tax years beginning July 1, 2026, or January 1, 2026, this form must be filed by March 1, 2026. 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.

1. Review your name and name of other owners of record, such as your spouse or a co-owner of the property. If this is incorrect, fill in the correct name under "Name/Address Correction". 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. Review the address of the property for which you are seeking a Homestead Exclusion. If this is incorrect, fill in the correct address under "Name/Address Correction".
3. Review your municipality. If you are not sure what your municipality is, contact your local tax collector or county assessment office.
4. Review your school district. If you are not sure what your school district is, contact your local tax collector or county assessment office.
5. Review your mailing address. If this is incorrect, fill in the correct address under "Name/Address Correction".
6. Please list phone numbers where you can be reached.
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 primary residence 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, indicate what percentage of the property is used for business or rental property.
11. Review the _____ number of the property for which you are seeking a homestead exclusion. You can also find the number on your real property tax bill. If this is incorrect, call your local tax collector or county assessment office.
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 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, 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 and 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.
- Pay a penalty equal to 10% of 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.