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BOARD OF ASSESSMENT APPEALS
MONTGOMERY COUNTY COURTHOUSE • PO BOX 311
NORRISTOWN, PA 19404-0311
610-278-3761

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Taxpayer Relief Act
Act 50 of 1998
Act 1 of 2006

The General Assembly implemented the constitutionally-approved homestead exclusion by enacting Act 50 of 1998. Act 50 permitted "local taxing districts" which included counties, municipalities and school districts, to exclude from real estate taxation a portion of the assessed value of homestead property. Act 50 also provided for a farmstead exclusion using preexisting constitutional authority. Act 50 requires a taxing district granting a homestead exclusion to provide a similar exclusion for farmstead property by a fixed dollar amount not to exceed the amount of the exclusion for homestead property.

The Taxpayer Relief Act, Act 1 of Special Session 1 of 2006, in part amended Act 50 and made major changes in the way a school district adopts its budget and addresses the issue of homestead and farmstead property exclusions. Act 1 only applies to school district taxes.

Under a homestead or farmstead property tax exclusion, the assessed value of each homestead or farmstead is reduced by a fixed amount of exclusion before the property tax is computed. In order for you as a property owner to qualify, you must file an application with the assessment office and be approved. The property must be your primary residence. You cannot claim a primary residence and receive a similar benefit in another state or county. You can have only one primary residence.

You may obtain a copy of the application at the Board of Assessment Appeals office or website. This application may be used for both the Act 1 homestead program and the Act 50 homestead program if your local municipality has adopted it. Only one application needs to be filed for both programs but please note an Act 1 application must be mailed by March 1st and an ACT 50 application must be mailed by December 15th. **If you plan to apply for both homestead programs, please mail your application by December 15th to:**

Montgomery County Board of Assessment Appeals
Courthouse P. O. Box 311
Norristown, PA. 19404-0311

If you have questions regarding your homestead/farmstead applications please contact the Assessment Office at 610-278-3761, office hours 8:30 a.m. - 4:15 p.m. Monday through Friday.