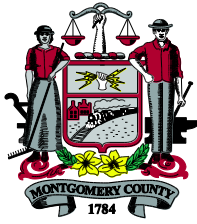


**MONTGOMERY COUNTY
BOARD OF COMMISSIONERS**

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BOARD OF ASSESSMENT APPEALS

MONTGOMERY COUNTY COURTHOUSE • PO Box 311
NORRISTOWN, PA 19404-0311
610-278-3761
FAX: 610-278-3560
WWW.MONTCOPA.ORG

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Taxpayer Relief Act

ACT 1 of 2006

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 repeals the prior Homeowner Tax Relief Act, Act 72 of 2004. Act 1 makes major changes in the way a school district adopts its budget and addresses the issue of homestead and farmstead properties exclusions. The Taxpayer Relief Act provides two separate mechanisms to reduce your property tax bill. First each school district, except Pittsburgh, Scranton, and Philadelphia School Districts, is required to conduct a voter referendum in 2007 to determine whether to impose an additional local income tax to be used to reduce property taxes. Second, the Taxpayer Relief Act also provides for property tax reduction allocations to be distributed by the Commonwealth to each school district from revenue generated from slot machines.

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. In order for you to qualify, the property in which you live must be your primary residence. You cannot claim a primary residence and receive a benefit in another state or county. You can have only one primary residence.

We mailed a notification in December 2006 to owners of previously approved homestead property informing them it is not necessary to reapply. Applications were mailed to those taxpayers that were not already approved by the various school districts. If you did not receive an application, please click on the Homestead Application link and follow the instructions. Mail your application to our office by the March 1 deadline. You will then be notified whether your application is approved or denied.

This application can also be used for the Act 50 homestead program if your local municipality has adopted it. Only one application needs to be filed for both programs.

The application should be mailed to the assessment office by March 1.

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

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