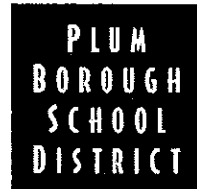


Attachment #5

Plum Borough School District
900 Elicker Road
Plum, PA 15239



December, 2011

Dear Property Owner:

The Taxpayer Relief Act (Act 1) was signed into Pennsylvania Law on June 27, 2006. The Law provides some property tax relief to qualifying resident homeowners. Portions of this property tax relief may be immediate for residents that qualify for property tax/rent rebate refunds from the State. Another opportunity for school district property tax relief occurs annually if the state certifies that it has sufficient gaming revenue to make payments to school districts to offset their decrease in local revenue from reduced property taxes.

Since the school district must participate in Act 1, the school district real estate tax reduction will come to you in the form of a reduced real estate assessment noted on your school district property tax bill. However, the reduction will not be automatic. You must qualify for the property tax relief reduction by filing the attached homestead/farmstead exclusion application with the Allegheny County Assessment Office. Your application must be approved by Allegheny County to be eligible for possible property tax relief.

Enclosed is the Homestead/Farmstead Exclusion Application and instructions for its completion. The deadline to submit applications is **March 1, 2012**. When completing the attached application, please refer to the parcel number contained in the address line of this letter.

Send your complete application to: Allegheny County Office of Property Assessment, 400 North Lexington Avenue - Suite LL, Pittsburgh, PA 15208, ATTENTION: Special Acts Division.

You can expect to receive notification regarding your approval/denial from the county assessor within 30 days after the receipt of your application. If for any reason your application is denied, you will be given an opportunity to appeal the county's determination.

Should you have any questions, please contact the school district administration office at (412) 798-6356.

Sincerely,

Dr. Lillian Naccarati

Dr. Lillian Naccarati
Superintendent of Schools

Enclosures

PROPERTY TAX RELIEF – ALLEGHENY COUNTY

APPLICATION FOR HOMESTEAD AND FARMSTEAD EXCLUSIONS

Please read the instructions before completing this application.

Basic Information

1. Property Owner(s) _____
2. Property Address _____
3. Municipality _____ 4. School District _____
5. Mailing Address of Property Owner (if different from property address) _____
6. Phone Number of Property Owner: Daytime _____ Evening _____

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 so, 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 this property is used for business or rental property? _____%
11. Please provide the parcel number for this property (located on your tax bill). _____
Please refer to the address line of the cover letter to find your parcel number.

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 receive an abatement of property tax under any other law? _____ Yes _____ No

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

Signature(s) _____ Date _____

This application must be signed by an owner for whom this property is the primary residence. Any person who knowingly files an application which is false to any material matter shall be subject to payment of taxes due, plus interest, plus penalty and shall be subject to prosecution as a misdemeanor of the third degree and a fine of up to \$2,500.

OFFICIAL USE ONLY

Date Filed _____ Reviewed By _____ Date Reviewed _____ Applicable Years _____ Approved _____ Denied _____	Homestead Value _____ Farmstead Value _____ Land _____ Improvements _____ TOTAL ASSESSMENT _____
--	--

Instructions
PROPERTY TAX RELIEF
Application for Homestead & 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. Initial property tax reductions funded by allocations from the Commonwealth were expected to take effect July 1, 2008.

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

BASIC INFORMATION

1. Fill in your name and the name of other owners of record, such as a co-owner of the property. 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. Fill in the address of the property for which you are seeking an exclusion.
3. Fill in your municipality. If you are not sure what your municipality is, contact your local tax collector or county assessment office (412-350-4600).
4. Fill in your school district. If you are not sure what your school district is, contact your local tax collector or county assessment office (412-350-4600).
5. If your mailing address differs from the address of the property for which you are seeking a homestead exclusion, fill in your mailing address.
6. List phone numbers where you can be reached during the day, and the evening, if you are unavailable during the day.

HOMESTEAD INFORMATION

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 homestead, 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, please indicate what percentage of the property is used as business or rental property.
11. If known, fill in the parcel number of the property for which you are seeking a homestead exclusion. You can find the parcel number on your real property tax bill or on the address line of the cover letter of this correspondence. If you do not have a real property tax bill, call your local tax collector or county assessment office (412-350-4600).

FARMSTEAD INFORMATION

(Only applicable to buildings and structures used for commercial agricultural production)

Only complete this section (questions 12, 13 a, b, and c, and 14) if you are applying for a farmstead exclusion. If you answer yes to questions 13 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.

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 farmland, check yes.
13. Check yes if the buildings or structures are used primarily to:
 - a. Produce or store farm products made 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, you 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 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.
- 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 application is true and correct.

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

**Allegheny County Office of Property Assessments
400 North Lexington Avenue, Suite LL
Pittsburgh, PA 15208
Attention: Special Acts Division**

For questions on the homestead or farmstead exclusion, please contact your local tax collector or the Allegheny County Assessments office at 412-350-4600, Monday through Friday, 8:30 a.m. – 4:30 p.m.

Marraccini, Eugene

From: Becker, Valarie [valarie.becker@aiu3.net]
Sent: Wednesday, November 09, 2011 11:45 AM
To: Marraccini, Eugene
Cc: Naccarati, Lillian
Subject: 2011 Act 1 Homestead/Farmstead Mailing
Attachments: 2011 Act 1 Letter_Plum.pdf

Gene,

Please review the attached PDF Act 1 Letter for your district. This is the letter that was sent on your district's behalf last year, except that the year has been updated. Please be sure to verify the district address, and superintendent information for accuracy.

If you would like to customize your letter, please send me your requested changes by **November 14**.

If no changes are required, please respond no later than **November 18** that you have approved the letter as is.

Thanks,

Val

2011 : 11,196 Accounts

Valarie Becker
Communications Technical Specialist

Communication Services
Allegheny Intermediate Unit
475 East Waterfront Drive
Homestead, PA 15120
412-394-5833
412-394-5969 (FAX)
valarie.becker@aiu3.net

If you want to stand out, don't be different, be outstanding. -- Meredith West

From: Naccarati, Lillian [mailto:Naccarati@pbsd.k12.pa.us]
Sent: Friday, November 04, 2011 11:49 AM
To: Becker, Valarie
Cc: Marraccini, Eugene
Subject: RE: 2011 Act 1 Homestead/Farmstead Mailing - Response Requested by 11/9/2011

Good Afternoon,

The Plum Borough School District will participate.
Thank you,

Dr. Lillian Naccarati

Superintendent
Plum Borough School District

From: Becker, Valarie [mailto:valarie.becker@aiu3.net]

Sent: Friday, November 04, 2011 11:32 AM

To: graham@avsd.k12.pa.us; bwaters@avonworth.k12.pa.us; wmcnamee@kosd.org; howard.matthew@bpsd.org; kirby.christy@carlynton.k12.pa.us; nmorelli@cvsd.net; lannac@clairton.k12.pa.us; pberdine@cornell.k12.pa.us; rtrulick@dlsd.k12.pa.us; rozgonyin@dukesk12.org; tvalicenti@eawildcats.net; rfantauzzi@efsd.net; doug_mccausland@fcasd.edu; pschott@gatewayk12.org; kline@HT-SD.ORG; jrupert@goldenrams.com; walker@kosd.org; dseropian@mckasd.net; luksisc@mail.montourschools.com; abennett@moonarea.net; jklein@mtlsd.net; mhopkins@northalleggheny.org; halld@nhsd.net; cursu@northgate.k12.pa.us; rliberto@phsd.k12.pa.us; dsiford@pinerichland.org; Marraccini, Eugene; shelinej@qvsd.org; ftompson@rsd.k12.pa.us; bennettc@sasd.k12.pa.us; smiller@southalleggheny.org; maquillar@southfayette.org; gannis@sparksd.org; mcherpak@svsd.k12.pa.us; eyorke@srsd.k12.pa.us; fcordisco@uscsc.k12.pa.us; gsafin@westasd.org; jzupan@wjhsd.net; cmard@wmasd.org; dakanb@wilkinsburgschools.org; sulljo@whsd.net; rdufalla@brentwoodpgh.k12.pa.us

Cc: cgriffith@avsd.k12.pa.us; vmcdonald@avonworth.k12.pa.us; lkorchnak@bwschools.net; rose.nancy@bpsd.org; joseph.dimperio@carlynton.k12.pa.us; bwhite@cvsd.net; killmeyerw@clairton.k12.pa.us; dbelas@cornell.k12.pa.us; dcasello@dlsd.k12.pa.us; rachp@dukesk12.org; rdemidio@eawildcats.net; brocco@efsd.net; anne_stephens@fcasd.edu; jpetrella@gatewayk12.org; hoover@ht-sd.org; jlatess@goldenrams.com; urbanek@kosd.org; tgabauer@mckasd.net; dboyer@mail.montourschools.com; dmilanovich@moonarea.net; tsteinhauer@mtlsd.net; rqualtieri@northalleggheny.org; goodnackj@nhsd.net; rbonfield@northgate.k12.pa.us; twashi@phsd.k12.pa.us; mbucci@pinerichland.org; Naccarati, Lillian; clapperj@qvsd.org; cerdeljac@rsd.k12.pa.us; shipleyw@sasd.k12.pa.us; wgdovic@southalleggheny.org; brondinelli@southfayette.org; gregory@sparksd.org; [wkinavey@svsd.k12.pa.us](mailto>wkinavey@svsd.k12.pa.us); mpanza@srsd.k12.pa.us; potoole@uscsc.k12.pa.us; jdisanti@westasd.org; hrajgopal@wjhsd.net; castagnad@wmasd.org; perrinad@wilkinsburgschools.org; caliwa@whsd.net

Subject: 2011 Act 1 Homestead/Farmstead Mailing - Response Requested by 11/9/2011

Importance: High

RESPONSE REQUESTED BY 11/9/2011

Hello:

Below you will find information regarding the annual Homestead/Farmstead notification required by Act 1 of 2006. Once again the AIU will work with Pittsburgh Mailing to coordinate the mailing for those districts that choose to participate with this effort. Below you will find information related to anticipated costs and the services associated with the project.

We received a quote from Fred Smallhoover of Pittsburgh Mailing for the Act 1 mailing. The cost per piece this year is \$0.629 and includes the following:

- Coordination with the Allegheny County Tax Office
- Set up database provided by Allegheny County Tax Office
- Laser personalize 8.5 x 11 letter from school superintendent
- Provide two collated 8.5 x 11 sheets – Instructions and Application
- Return envelope
- Mailing envelope
- Run County provided mailing list through National Change of Address (\$2.00/m)
- Fold, collate and insert items into mailing envelope
- Sort for United States Postal Service discounts
- Postage

Pittsburgh Mailing will bill each district based on the number of letters sent to eligible homeowners in the district. A minimum order of \$200.00 will apply to each school district.

The AIU Communication Services Department will coordinate the project and provide the graphic design layout of the district letter. In light of the current economic difficulties faced by many districts, the AIU **will waive** the \$120.00 fee normally associated with these services.

If you plan to participate in this group effort, please reply to this email **by November 9, 2011**.

Thank you.

Valarie Becker

Communications Technical Specialist

Communication Services
Allegheny Intermediate Unit
475 East Waterfront Drive
Homestead, PA 15120
412-394-5833
412-394-5969 (FAX)
valarie.becker@aiu3.net

If you want to stand out, don't be different, be outstanding. – Meredith West

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