



Elk County Assessment Office

P.O. Box 448 • Ridgway, PA 15853-0448 • Phone: (814) 776-5340 • Fax: (814) 776-5305

John M. Samick, Director

Ronald T. Beimel, Chairman
Daniel R. Freeburg, Commissioner
June Sorg, Commissioner

Thomas G. Wagner, Solicitor

APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR THE COUNTY OF ELK

I. PROPERTY INFORMATION

- A. PROPERTY NUMBER _____
- B. PROPERTY LOCATION _____
- C. PORTION OF PROPERTY FOR WHICH EXEMPTION IS CLAIMED:

II. OWNER INFORMATION

- A. NAME: _____
- B. ADDRESS: _____
- C. TELEPHONE _____

III. COMPLIANCE

- A. DESCRIBE STATUTORY BASIS FOR EXEMPTION (see 72 P.S. 5020-204 attached)

- B. IF CORPORATION, DESCRIBE STATUS – (profit, nonprofit) AND ATTACH COPY OF ARTICLES.

- C. ATTACH EXECUTED AFFIDAVIT OF COMPLIANCE.

SIGNED:

DATE

APPLICATION SUBMITTED:

EXEMPTION APPLICATION RULES

1. All entities seeking a grant of exempt status from taxation in accordance with the Third thru Eighth Class Consolidated County Assessment Law (Title 53 Pa. C.S. Chapter 88 as amended) shall submit the following documentation as may be applicable:
 - a. Proof on non-profit status granted by the Commonwealth of Pennsylvania.
 - b. Appropriate revenue service ruling letter granting the exempt status.
 - c. Copies of appropriate income tax returns filed with the Internal Revenue Service, if any, for the immediate three (3) years preceding the date for the exemption request; if no IRS forms are available then Income & Expense Statements for the past three (3) years shall be filed.
 - d. Copies of all organizational documents, by-laws and most recent amendments.
 - e. A list of the current Board of Directors or other governing body together with a verified statement that none of the income of the alleged non-profit entity inure to the benefit of any individual shareholder, incorporator, member of the Board of Directors or other governing body (other than salaried employees), unless the documentations set forth herein above contains such a statement in the Articles of organization or amendments thereto; in the latter event, a brief reference to the sections should be noted with the submission of such documents.
 - f. In the event the tax returns submitted (or if there are no such tax returns: fail to disclose the amounts of salaries and wages paid, then the applicant shall submit a verified statement of the current salaries and wages paid to all officers, directors and the five (5) highest salaried employees of the non-profit corporation, or other governing body.
 - g. A copy of the deed or document of title; whereby the applicant obtained the property in question; in the event no such copy is available, then a

or other consideration paid by such lessee or user; the terms of such lease or permissive use; and all other items pertinent thereto.

7. When an application for exemption has been submitted and granted the order and applicant thereafter seek additional exemptions on other property, the applicant does not have to re-submit all the supporting documents, but should submit only those which apply to the latter.

In the event that some of the originally filed exhibits have been updated or amended, then the applicant shall submit such updated or amended documents as soon as available.



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AFFIDAVIT OF COMPLIANCE

We, the undersigned, being duly sworn according to law, depose and say that we are the owners of the real property for which tax-exempt status has been applied for, that the information contained in the attached application is true and correct, and that immediate notice of change of ownership or use of said property shall be given to the Elk County Assessors office.

Owner

Owner

If Corporation:

Corporation Name

Secretary
(Seal)

President

Sworn to and subscribed before me

This ____ day of _____, 20__.

Date: _____

Notary Public

Title 53 Pa. C.S. Chapter 88 sub section 8812 EXEMPTIONS FROM TAXATION

- (a) The following property shall be exempt from all county, city, borough, town, township, road, poor and school tax, to wit:
- (1) All churches, meetinghouses or other actual places of regularly stated religious worship, with the ground thereto annexed necessary for the occupancy and enjoyment of the same.
 - (2) All actual places of burial, including burial ground and all mausoleum, vaults, crypts or structures intended to hold or contain the bodies of the dead, when used or held by a person or organization deriving no private or corporate profit there from and no substantial part of whose activity consists of selling personal property in connection therewith;
 - (3) All hospitals, universities, colleges, seminaries, academies, association and institutions of learning, benevolence, or charity, including fire and rescue stations with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, endowed, and maintained by public or private charity: Provided, that the revenue derived by the same be applied to the support and to grounds and buildings thereof, and for no other purpose;
 - (4) All schoolhouses belonging to any county, borough or school district, with the ground thereto annexes and necessary for the occupancy and enjoyment of the same except that there shall be no exemption for grading, paving, curbing, macadamizing, maintenance or improvement of streets or roads and constructing sewers and sidewalks and other municipal improvements abutting land owned by a school district other than any school district of the first class or first class A or school district of the second, third or fourth class which is coterminous with a city, borough, town or township may agree to pay all or part of any such assessments or charges.
 - (5) All courthouses, jails and poorhouses, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same;
 - (6) All public parks when owned and held by trustees for the benefit of the public, and used for amusements, recreation, sports and other public purposes without profit;
 - (7) All other public property used for public purposes, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same, but this shall not be construed to include property otherwise taxable which is owned or held by an agency of the Government of the United States nor shall this act or any other act be construed to exempt from taxation any privilege, act or transaction conducted upon nonpublic property regardless of the purpose or purposes for which such activity occurs, even if conducted as agent for or lessee of any public authority;
 - (8) All real and personal property owned, occupied, and used by any branch, post or camp of honorably discharged servicemen or servicewomen and actually or regularly used for benevolent, charitable or patriotic purposes;
 - (9) All real property owned by one or more institutions of purely public charity used and occupied partly by such owner or owners and partly by other institutions of purely public charity, and necessary for the occupancy and enjoyment of such institutions so using it;

- (10) All playgrounds, with the equipments and grounds thereto annexed, necessary for the occupancy and enjoyment of the same, founded, endowed, or maintained by public or private charity, which apply their revenue to the support and repair of such playgrounds and to increase the efficiency and facilities thereof, either in ground or buildings, or otherwise, and for no other purpose, and owned, leased, possessed, or controlled by public school boards or properly organized and duly constituted playground associations, and approved and accepted by the board of county commissioners, or board of revision of taxes, of the county in which said playgrounds are situated as such playgrounds;
 - (11) All buildings owned and occupied by free, public, nonsectarian libraries and the land on which they stand and that which is immediately and necessarily appurtenant thereto, notwithstanding the fact that some portion or portions of said building or land appurtenant may be yielding rentals to the corporation or association managing such library; Provided, that the net receipts of such corporation or association from rentals shall be used solely for the purpose of maintaining the said library;
 - (12) All property, including buildings and the land reasonably necessary thereto, provided and maintained by public or private charity, and used exclusively for public libraries, museums, art galleries, or concert music halls, and not used for private or corporate profit, so long as the said public use continues; Provided, however, that in the case of concert music hall used partly for exempt purposes and partly for non-exempt purposes, that part measured either in area or in time, whichever is the lesser, which is used for non-exempt purposes, shall be valued, assessed and subject to taxation.
- (b) Except as otherwise provided in clause (11) of this section, all property real or personal, other than that which is actually and regularly used and occupied for the purposes specified in this section, and all such property from which any income or revenue is derived, other than from recipients of the bounty of the institution or charity, shall be subject to taxation, except where exempted by law for State purposes, and nothing herein contained shall exempt same there from.
 - (c) Except as otherwise provided in clause (10) of this section, all property, real and personal actually and regularly used and occupied for the purposes specified in this section shall be subject to taxation, unless the person or persons, association or corporation, so using and occupying the same, shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely.
 - (d) Each county, city, borough, incorporated town, township ad school district may by ordinance or resolution, exempt any person whose total income from all sources is less than five thousand dollars (\$5,000), per annum from its per capita, or similar head tax, occupation tax and occupational privilege tax or any portion thereof. Each taxing authority may adopt regulations for the processing of claims for the exemption.