



Elk County Assessment Office

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APPLICATION FOR REAL PROPERTY TAX EXEMPTION 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 Title 53, Ch.88, Subsection 8812 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

reference to the deed or document along with a verified statement containing the same information as herein set forth.

- h. A brief verified statement detailing the current use of property; in addition, the applicant may, at its option, include a statement of the prospective use of the property.
 - i. Any other documentation, which may be required or requested by the Board.
 - j. The information required may be set forth in one cumulative verified statement.
- 2. If the application is signed by an officer or employee of the corporation seeking exemption, then a verified statement of authorization of such officer or employee or such other appropriate authorization, shall accompany the application.
- 3. Where applicable, the applicant should submit a brief statement of the law whereby the applicant feels it is entitled to exempt status with specific reference to the statutory section or sections cited, or otherwise pertinent under the laws of the Commonwealth.
- 4. In the event any of the requirements of Section I, sub-paragraph (a through J) are not presented, the applicant should be prepared to submit as to the reasons why such documentation is not available or is not submitted.
- 5. At the option of the applicant, original documents may be submitted for such purposes of permitting copies to be made and all such original documents will then be returned to the applicant. All such copies made by the applicant, or copies, as the case may be, shall become a permanent part of the file of the Assessment Office of Elk County.
- 6. In the event any portion of the property for which exemption is sought, is leased by the applicant or otherwise permitted to be used by any other entity other than the applicant, then applicant shall submit a copy of such lease(s) or brief statement concerning the permissive use arrangement. Such lease copies or statements shall contain the identity of the lessee or user; the amount of rent

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.

**Title 53 - MUNICIPALITIES GENERALLY Chapter 88 - Consolidated County
Assessment Section 8812 - Exemptions from taxation**

8812. Exemptions from taxation.

(a) General rule.--The following property shall be exempt from all county, city, borough, town, township, road, poor, county institution district and school real estate taxes:

(1) All churches, meetinghouses or other actual places of regularly stated religious worship, with the ground annexed necessary for their occupancy and use.

(2) All actual places of burial, including burial grounds and all mausoleums, vaults, crypts or structures, intended to hold or contain the bodies of the dead if used or held by a person or organization deriving no private or corporate profit from the enterprise and no substantial part of whose activity consists of selling personal property in connection therewith.

(3) All hospitals, universities, colleges, seminaries, academies, associations and institutions of learning, benevolence or charity, including fire and rescue stations, with the grounds annexed and necessary for their occupancy and use, founded, endowed and maintained by public or private charity as long as all of the following apply:

(i) The entire revenue derived by the entity is applied to support the entity and to increase the efficiency and facilities of the entity, the repair and the necessary increase of grounds and buildings of the entity and for no other purpose.

(ii) The property of purely public charities is necessary to and actually used for the principal purposes of the institution and not used in such a manner as to compete with commercial enterprise.

(4) All property of a charitable organization providing residential housing services in which the charitable nonprofit organization receives subsidies for at least 95% of the residential housing units from a low-income Federal housing program as long as any surplus from the assistance or subsidy is monitored by the appropriate governmental agency and used solely to advance common charitable purposes within the charitable organization.

(5) All school buildings belonging to any municipality or school district, with the ground annexed and necessary for the occupancy and use of the school buildings. This exemption shall not apply to assessments or charges for the grading, paving, curbing, macadamizing, maintenance or improvement of streets or roads and constructing sewers and sidewalks and other municipal improvements abutting land owned by the school district. A school district of the second, third or fourth class situated within a county subject to the provisions of this chapter and which is coterminous with a city, borough, town or township shall not be subject to assessments or charges for the grading, paving, curbing, macadamizing, maintenance or

improvement of streets or roads and constructing sewers and sidewalks and other municipal improvements abutting land owned by the school district, but the school may agree to pay all or part of the assessments or charges.

(6) All courthouses and jails with the grounds annexed and necessary for their occupancy and use.

(7) All public parks owned and held by trustees for the benefit of the public and used for amusements, recreation, sports and other public purposes without profit.

(8) All other public property used for public purposes with the ground annexed and necessary for the occupancy and use of the property, but this shall not be construed to include property otherwise taxable which is owned or held by an agency of the Federal Government. This chapter or any other law shall not be construed to exempt from taxation any privilege, act or transaction conducted upon public property by persons or entities which would be taxable if conducted upon nonpublic property regardless of the purpose for which the activity occurs, even if conducted as agent for or lessee of any public authority.

(9) All real property used for limited access highways and maintained by public funds.

(10) All real and personal property owned, occupied and used by any branch, post or camp of honorably discharged servicemen or servicewomen and actually and regularly used for benevolent, charitable or patriotic purposes.

(11) All real property owned by one or more institutions of purely public charity, used and occupied partly by the owner or owners and partly by other institutions of purely public charity and necessary for the occupancy and use of the institutions so using it.

(12) All playgrounds with the equipment and grounds annexed necessary for the occupancy and use of the playgrounds, founded, endowed or maintained by public or private charity which apply their revenue to the support and repair of the 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 the county in which the playgrounds are situated. A school board may, by resolution, agree to pay for grading, paving, macadamizing, maintenance or improvement of streets or roads abutting land owned by the school district.

(13) 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 the building or lands appurtenant may be yielding rentals to the corporation or association managing the library. The net receipts of the corporation or association from rentals shall be used solely for the purpose of maintaining the library.

(14) 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 or art galleries and not used for private or corporate profit so long as the public use continues. In the case of concert music halls used partly for exempt purposes and partly for nonexempt purposes, that part measured either in area or in time, whichever is the lesser, which is used for nonexempt purposes shall be valued, assessed and subject to taxation.

(15) Notwithstanding the provisions of subsection (b) or any other provision of this chapter to the contrary, all fire and rescue stations which are founded, endowed and maintained by public or private charity, together with the grounds annexed and necessary for the occupancy and use of the fire and rescue stations, and social halls and grounds owned and occupied by fire and rescue stations and used on a regular basis for activities which contribute to the support of fire and rescue stations, as long as the net receipts from the activities are used solely for the charitable purposes of the fire and rescue stations.

(b) Exceptions.--

(1) Except as otherwise provided in subsection (a)(13) and (15), 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 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.

(2) Except as otherwise provided in subsection (a)(12), 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, associations or corporation so using and occupying the property shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely.

(c) Institutions of Purely Public Charity Act.--Each provision of this chapter is to be read in para materia with the act of November 26, 1997 (P.L.508, No.55), known as the Institutions of Purely Public Charity Act, and to the extent that a provision of this chapter is inconsistent with the Institutions of Purely Public Charity Act, the provision is superseded by that act.

(Oct. 24, 2012, P.L.1286, No.160, eff. 60 days)

2012 Amendment. Act 160 amended subsecs. (a) intro. par. and (b)(1).