



Susquehanna County Board of Assessment Revision

Application for Exemption of Real Estate Taxation

Susquehanna County Assessment Office 31 Lake Ave., P.O. Box 218 Montrose, PA 18801
Phone: (570) 278-4600 Ext. 4001 Fax: (570) 278-1302
Office hours: Monday-Friday 8:30AM-4:30PM

Must be filed with Assessment Appeal Form

DATE: _____

TAX MAPID (Parcel)# _____

Property Location Address:

(Street)

(State)

(Zip)

I (we) hereby make application for Exemption of real estate taxation on the following property situated in _____ (Township/Borough) for the year of _____ and thereafter.

ANSWER ALL OF THE FOLLOWING QUESTIONS (PLEASE PRINT)

1. The current property owner is: _____

2. Describe the **USE** of the property: _____

3. Is any REVENUE derived from the property? YES or NO (circle one)

If YES, please attach statement of financials for prior 3 years (*if available*)

4. Are all real estate taxes paid for the current and past years? YES or NO (circle one)

5. Under which sub-section(s) of the Pennsylvania Exemption Statute are you applying?

(Circle only one response below)

- A) Actual places of regularly stated religious worship
- B) Actual places of burial, when used or helped by a person or organization deriving no private or corporate profit therefrom and no substantial part of whose activity consists of selling personal property in connection therewith
- C) That portion of public property which is actually and regularly used for public purposes
- D) That a portion of the property owned and occupied by any branch, post or camp of honorably discharged servicemen or service women, which is actually and regularly used for benevolent, charitable or patriotic purposes
- E) Institutions of purely public charity, but in the case of any real property tax exemptions only that portion of real property of such institution which is actually and regularly used for the purposes of the institution.

6. If this application is for religious use, do you hold regularly stated worship services?

If YES, please attach proof of regularly stated worship.

YES or NO (circle one)

Please Note The burden of proof is on the property owner who is claiming exemption. Please submit any/all facts to determine eligibility.*

Our position is to be fair and equitable to all property owners. Please do not hesitate to call the assessment office with any concerns or questions.

I{we) attest that we have read the Exemption Application & Rules thoroughly.

I{we) understand that any false statements made herein are made subject to the penalties of 18 Pa. C.S. Section 4904, relating to unsworn falsification to authorities.

SIGNATURE: _____

PRINT NAME: _____

SIGNATURE: _____

PRINT NAME: _____

TITLE: _____

DATE: _____

ADDRESS: _____

TELEPHONE: _____

ALTERNATE NUMBER: _____

PLEASE READ THE FOLLOWING EXEMPTION APPLICATION RULES

All entities seeking a grant of exemption status from taxation shall submit to the Susquehanna County Board of Assessment Revision, at least 10 days prior to an appeal hearing, the following documentation as may be applicable:

- a) Proof of non-profit status, granted by the Commonwealth of Pennsylvania.
- b) Appropriate Internal Revenue Service ruling letter granting exemption status.
- c) Copies of appropriate income tax returns filed with the Internal Revenue Service, if any exist for three {3} years preceding the date of the assessment appeal.
- d) Copies of all organizational documents, including bylaws, minutes of meetings during which elections were held, and most recent amendments.
- e) A list of the Board of Directors or other governing body, together with a verified statement that none of the income of the alleged nonprofit entity inures to the benefit of any individual shareholder, incorporator, member of the Board or other governing body (other than salaried employees) unless the documents set forth herein above contains such a statement in the Articles of Organization or amendments thereto.
- f) Verified statement of the current salaries and wages paid to all officers, directors, and the five highest salaried employees of the nonprofit corporation when applicable.
- g) A verified statement of prospective use, if a change in use is anticipated.
- h) Any other documentation which may be required or requested by the Board.

Applications seeking exemption under PURELY PUBLIC CHARITY must meet ALL of the following criteria:

- a. It advances a charitable purpose.*
- b. It donates gratuitously a substantial portion of its services.*
- c. It benefits a substantial and indefinite class of persons who are legitimate subjects of charity.*
- d. It relieves the government of some of its burden.*
- e. It operates entirely free from private profit motive.*

Where the applicant is represented by legal counsel, or by some other authorized third party representative, the name, address, and telephone number of such third party representative or counsel shall be submitted with a brief statement that all notices or copies of notices shall be sent to such counsel or third party representative.

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 authorization, shall accompany the application or be submitted prior to the date for the setting of a hearing on the application. In the event no such authorization is obtained, no hearing date will be set until such authorization is obtained. *In all cases, an authorized officer or representative of the applicant shall be present at the hearing.*

The applicant should submit a brief statement of the law whereby the applicant feels it is entitled to exempt status. Specific reference to the statutory section or sections should be cited, or otherwise pertinent under the laws of the Commonwealth.

In the event any of the requirement of Section 1, sub-paragraphs (a. through h.) are not presented to the Board, the applicant should submit a statement as to the reasons why such documentation is not available or is not submitted to the Board.

Documents submitted to the Board Secretary shall become a permanent part of the file within the Assessment office.

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, the applicant shall submit before the date for hearing, a copy of such lease(s) or brief statement concerning the permissive use arrangement. Such lease copies or statement 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.

The application must be filled out in its entirety. Do not leave any blanks. If you need assistance, please contact the Assessment office.

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