

## Tioga County

# RULES AND REGULATIONS FOR APPROVAL OF EXEMPTION OF REAL ESTATE TAX

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1. All entities seeking a grant of exempt status from taxation in accordance with the 4th to 8th Class County Assessment Law (72 P.S. 5453.202) shall submit to the Board, prior to the appeal hearing, the following documentation as may be applicable:
  - A. Proof of non-profit status granted by the Commonwealth of Pennsylvania.
  - B. Appropriate revenue service ruling letter granting the exempt status, or any application for tax exemption filed with the Department of Revenue including all attachments.
  - C. Copies of appropriate income tax returns filed with the Internal Revenue Service, to include Federal Form 990 and 990-T, if any, for the immediate three (3) years preceding the date of appeal.
  - D. In the event there are no such tax returns or the returns submitted 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.
  - E. Copies of the annual financial report of the entity for the past two (2) years.
  - F. Copies of all organization documents, Articles of Incorporation, Charter, By-Laws, and most recent amendments.
  - G. A list of the most recent 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, incorporated, member of the Board of Directors or other governing body (other than salaried employees), unless the documentation set forth herein above contains such a statement in the Articles of Incorporation or amendments thereto; in the latter event a brief reference to the section should be noted with the submission of such documents.
  - H. 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.

- I. A sketch of the property with an explanation as to the current use of the property or, if the property is vacant, the current and intended use of the property, if any.
  - J. Any other documentation which may be required or requested by the Board. NOTE: where a request for the exemption based on purely public charity is made, applicant must provide a statement setting forth how it meets the following criteria:
    1. It advances a charitable purpose.
    2. It donates or renders gratuitously a substantial portion of its services.
    3. It benefits a substantial and indefinite class of persons who are legitimate subjects of charity.
    4. It relieves the government of some of its burden.
    5. It operates entirely free from private profit motive.
  - K. The information required may be set forth in a cumulative verified statement.
2. Where the applicant is represented by legal counsel, or by some other authorized third party, the name and address of such counsel or third party representative and a brief statement that all notice, or copies of notice, shall be sent to such counsel or third party representative.
  3. 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 or be submitted prior to the date submitted to the Chief Assessor. In the event no such authorization is obtained, the application for exemption shall be denied.
  4. Where applicable, the applicant should submit a brief statement of the law whereby the applicant feels it is entitled to exempt status with the specific reference to the statutory section or sections above cited, or otherwise pertinent under laws of the Commonwealth.
  5. In the event any of the requirements of Section 1, sub-section A-K are not presented to the Chief Assessor, the application for exemption shall be denied.

6. At the option of the applicant, original documents may be submitted to the Board secretary for such purposes of permitting copies to be made and all such original documents will be returned to the applicant, as the case may be, shall become a permanent part of the file of the Assessment Office.
7. 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 before the date of the hearing, a copy of such lease(s) or brief statement concerning the permissive use arrangement as well as income and expense statements and supplementary data. Such lease copies or statement shall contain the identity of the lessee or user; the terms of such lease or permissive use; and all other pertinent items.
8. When application for exemption has been submitted and granted the order and applicant there after seeks additional exemptions of other property, the applicant does not have to re-submit all the supporting documents, but should submit only those which apply to the later appeal(s).
9. In the event that some of the original filed exhibits have been updated or amended, then the applicant shall submit such updated or amended documents as soon as possible.
10. Applicant shall update the exemption application annually.
11. All prior rules inconsistent with these rules are hereby repealed.

Adopted June 24, 2008

**Board of Assessment Appeals**