

INSTRUCTIONS FOR APPLICATION FOR EXEMPTION FROM REAL ESTATE TAXES

You may contact the Office of Property Assessment's Exemption Section at (215) 686-4312 with any questions regarding the application or the exemption process.

A. GENERAL INSTRUCTIONS

1. A separate application must be submitted for each real estate parcel being considered for eligibility for real estate tax exemption by the Office of Property Assessment (OPA).
2. Use only that address which has been assigned by the OPA to identify the real estate parcel.
3. The application must be ***received*** by the OPA no later than December 31st to be considered for eligibility for exemption for the following year.

B. LEGAL BASIS FOR EXEMPTION

Purely Public Charity Exemption

To qualify as a purely public charity, an organization must meet the following criteria as stated by the Pennsylvania Supreme Court in *Hospital Utilization Project v. Commonwealth*, 487 A.2d 1306 (Pa. 1985):

1. Advance a charitable purpose;
2. Donate or render gratuitously a substantial portion of its services;
3. Benefit a substantial and indefinite class of persons who are legitimate subjects of charity;
4. Relieve the government of some of its burden; and
5. Operate entirely free from private profit motive.

In addition, the organization must also meet the requirements of the Institutions of Purely Public Charity Act, 10 P.S. § 371, *et seq.*

Other Exemptions

The General County Assessment Law, 72 P.S. § 5020-204, provides for the types of organizations and uses eligible for exemption. Applicants should refer to this section for a full listing of exemptions.

C. REQUIRED DOCUMENTS

All applications must include a copy of the following applicable documents:

1. Articles of Incorporation;
2. Internal Revenue Service letter of determination for 501(c)(3) recognition;
3. Charter and By-laws, including all amendments;
4. Statement of assets and liabilities for the current year-to-date and prior fiscal year;
5. Statement of income and expenses for the current year-to-date and prior fiscal year;
6. Organization's most recently filed IRS form 990;
7. Statement of all fundraising activities conducted by the organization;
8. Lease(s) or other agreements entered into by the organization for use of space by another person or organization at the subject property; and
9. Recorded deed for the subject property.

If any required document is not submitted, please provide a statement explaining why the document is not being submitted.

IMPORTANT: If your organization has within the past two years filed an application for exemption for this or another property with the Office of Property Assessment, it is not necessary to provide copies of Articles of Incorporation, the IRS determination letter or Charter and By-laws unless the documents have changed or been amended since the prior application.

D. INSPECTION AND ADDITIONAL DOCUMENTS

In addition to this application and supporting documents, the OPA may require an inspection of the property in order to complete the application process. You will be contacted in order to make arrangements for an inspection. The OPA may also require additional documents to support the application, and will contact you if that is necessary.