

**OFFICE OF BOARD OF ASSESSMENT APPEALS
CHESTER COUNTY, PENNSYLVANIA**

Check No. : _____

APPLICATION FOR THE EXEMPTION OF REAL ESTATE

Date: _____

- 1. Parcel Number: _____
- 2. Property Location: (Municipality): _____
- 3. Owner's Name: _____
- 4. Mailing Address: _____

5. The size of parcel for which exemption is claimed: _____

6. The legal basis for exemption is as follows:

- () Actual place of regular stated religious worship.
- () Non-profit burial places.
- () Property actually and regularly used for public purposes.
- () Property owned and occupied by a branch, post or camp of honorable discharge servicemen or servicewomen, actually and regularly used for benevolent charitable or patriotic purpose.
- () Property actually and regularly used by an institution of purely public or private charity for the purpose of the institution.

(A) Hospital (B) Benevolent Institution (C) Charity (D) Fire or Rescue Station

(E) University/College/Seminary/Academy/Association or Institution of learning.

(F) Public Library/Museum/Art Gallery/or Concert Music Hall provided and maintained by public or private charity.

7. STATE FULLY THE ACTUAL USES PRESENTLY BEING MADE OF THE PROPERTY: (If different uses are being made of different parts of the property, please indicate with either a percentage of area or acreage breakdown of present use.)

8. IF APPLICABLE CHECK APPROPRIATE EXEMPT STATUS CATEGORY:

- | | |
|-------------------------------|--|
| _____ Charitable Organization | _____ Religious Organization |
| _____ Volunteer Fire Company | _____ Non-Profit Educational Institution |

(I) Full name of organization: _____

- (2) Address: _____
- (3A) Is organization incorporated?: _____
- (3B) If so under what PA. law?: _____
- (3C) Date of incorporation: _____
- (4A) If not incorporated, what is form of organization?: _____
- (4B) Under what law was your organization created?: (Section of Statute) _____
- (4C) Date of formation: _____

9. IF APPLYING FOR A "RELIGIOUS ORGANIZATION" COMPLETE THE FOLLOWING:

- A. Is your predominant purpose to hold and conduct religious activities or religious education in Pennsylvania?
 YES _____ NO _____
- B. Does your organization hold regular religious services?
 YES _____ NO _____
- C. If yes, how often? _____
- D. With what synod, diocese, etc., is your organization affiliated? _____
- E. How does the use of the property for which you are claiming exemption relate to worship and/or activities of the congregation? Explain: _____
- _____

10. Is your income derived exclusively from voluntary public or private contributions? If no, explain in detail where income is derived, and specify what percentage of such income is derived from voluntary contribution.

YES _____ NO _____

11. PLEASE FURNISH TO THE BOARD: If applying for charitable or non-profit educational exemption, the following:

- (A) A copy of your "Articles of Incorporation.", "Articles of Association", "Declaration of Trusts" or other document whereby the entity was created setting forth the aims and purposes, and all amendments thereto, and any changes presently proposed.
- (B) A copy of the organization's latest financial report and/or proposed budget.
- (C) A statement which describes the purposes, other than in payment for services rendered, for which your funds are expended or will be expended. INCLUDE SALARIES, IF ANY, AMOUNT AND TO WHOM PAID.

12. IF APPLYING FOR A "NON-PROFIT EDUCATIONAL INSTITUTION", complete the following:

- (A) Is your organization licensed by the PA. Dept. of Education? YES _____ NO _____
- (B) Is your organization operated by a bona fide religious organization as a non-profit educational institution?
 If yes, explain: _____
- _____

13. If you are claiming exemption as a non-profit educational institution please indicate:

- (A) What presently is your scholarship plan? _____
- _____

- (B) What is your projected scholarship plan for the next two years? _____

- (C) What percentage of tuition payments are presently allocated to scholarship funds? _____
14. If you have other sources of revenue such as Foundation Funding, please indicate the source, amount and any and all requirements of you associated with the allocation and/or use of such funds: _____

15. Does your organization offer any specialized educational benefits and/or facilities to the physically handicapped? If so, please list in detail. _____

16. IF APPLYING FOR A "VOLUNTEER FIRE COMPANY", complete the following:
- (A) Does your organization operate a special club for its membership and/or public?
 YES _____ NO _____
- (B) If yes, is it a separate entity from that of your organization?
 YES _____ NO _____
- (C) If yes, is the social club registered with the Bureau for Collection and remission of sales tax?
 YES _____ NO _____
- (D) Has your organization been created solely for the purpose of fighting fires?
 YES _____ NO _____
17. Attach any relevant documents which may support your claim for exemption.
18. If any part of the property is leased, please attach the name and address of tenant, square feet of leasable area, and the annual income.

**Mail To: Board of Assessment Appeals, 121 N. Walnut St., Suite 200, P.O. Box 2748, West Chester, PA. 19380-0991
 Phone: (610) 344-6105**

The Board of Assessment Appeals requests that you bring photographs (front and rear) of your dwelling, commercial property, etc., to your assessment appeal hearing on the date that it is scheduled. The photographs should be recent within the last 6 months and are to include any recent physical changes to the exterior of the property. Failure to bring these pictures on your appeal date may result in an unnecessary delay in processing your appeal result. The photographs will be retained by the Assessment Office as part of the appeal file. Your assistance is anticipated and appreciated.

* To avoid any unnecessary postponement of the appeal, please indicate on the appeal form any dates that you will be unavailable for the appeal hearing.

Board of Assessment Appeals

 SIGNATURE

 SIGNATURE (All Co-owners must sign)

 PHONE NUMBER

 DATE

CHESTER COUNTY BOARD OF ASSESSMENT APPEALS

APPEAL PROCEDURE, RULES AND REGULATIONS

The following Procedure, Rules and Regulations shall apply to any and all interim and annual appeals including but not limited to those concerning Fair Market Value, exemptions, and appeals before the Board of Assessment Appeals of Chester County.

1. Notices Of Appeal

- (a) **General** - All notices of appeal shall be filed by an aggrieved party(ies). "Aggrieved Parties" shall be defined as the record owner of the property in question; any other party who is and/or may be responsible for the payment of real estate taxes on a particular property, may, with the permission of the Board, present an appeal before the Board. "Aggrieved Parties" shall also include any taxing district having an interest therein.

With the exception of a property owner of record, any party filing an appeal shall provide, with the Notice of Intention of Appeal, any and all documents under which said appellant claims to hold an interest in the property.

- (b) **Corporation/Partnerships** - If the aggrieved party is a corporation, the Notice of Appeal must be executed by a duly authorized corporate officer and said notice must be embossed with the corporate seal. If a general partnership is the aggrieved party, one of the partners must execute the Notice of Appeal. If a limited partnership is the aggrieved party, the Notice of Appeal must be executed by the general partner.

Any violation of the above Rules may constitute grounds to deny hearing the appeal.

ANNUAL APPEAL

- An appeal of total assessment. Per County resolution No. 45-05, all annual appeals must be filed on or before August 1 of the given year. Any change in the assessment as a result of an annual appeal is effective for the following tax year and is not retroactive.

INTERIM APPEAL

- An appeal of increase in assessment due to new construction. Example: dwelling, shed, finished basement, etc. An appeal form for an interim appeal must be filed in this office within forty (40) days of the date of notification of assessment change. Any change in assessment due to an interim appeal is effective commencing with the interim effective date. The property owner is expected to pay any interim tax invoice as issued with the established discount and face amount periods. If the property owner appeals and receives a reduction, the taxing authority will refund accordingly.

2. Scheduled Hearings

Notices of the date and time of an assessment appeal will be sent to the party filing the Notice and to the record owner of the property. A third party notice will be sent only to the appellant's legally-authorized representative. Taxpayers are advised that the appropriate municipality and school district are notified of the hearing.

3. Hearing Procedure: Document Production

- (a) In any and all assessment appeals in which appellant intends to present evidence to the Board, such as documentation and/or written appraisal reports, appellant shall produce an original and five (5) copies of Commercial, Industrial and multi family properties and three (3) copies for residential properties of each such document to be presented at the time of hearing.
- (b) In all cases where an appraiser testifies or provides an appraisal report to the Board and the said appraiser or any organization with which he is associated bases his fee in whole or in part on the outcome of the case or otherwise has a financial interest in the property, this information shall be disclosed to the Board at the time of the hearing.
- (c) Failure by a party to produce the required documents and/or failure of an appraiser to disclose information required to be disclosed may constitute grounds to deny hearing the appeal.

4. Hearing

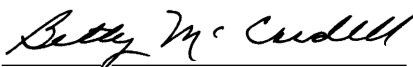
- (a) It is required that the party filing the appeal or an authorized representative who is its officer, partner, or full-time employee attend the hearing. If property is owned by more than one party, it is only necessary for one party to appear. Legal counsel and/or a Pennsylvania Certified Appraiser or a Certified Appraiser holding a temporary practice certificate issued by the Commonwealth of Pennsylvania may accompany appellant.
- (b) It is to be noted that only those attorneys licensed to practice law in the Commonwealth of Pennsylvania shall be permitted to represent a client before the Board of Assessment Appeals. If property owner does not attend, an attorney must present letter of authorization.
- (c) All expert testimony relating to value (appraisals) shall be submitted in writing and signed by the Certified Appraiser; further, such reports shall conform to the Uniform Standards of Professional Appraiser Practice (USPAP).
- (d) It is to be noted that in the event an appraiser fails to appear on the scheduled hearing date for a commercial appeal, said report may be stricken as inadmissible.

5. No Continuances Or Postponements Will Be Granted

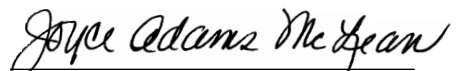
All appeals shall be heard by the Board at the time and date scheduled. Failure to appear at the scheduled time and date shall constitute grounds to deny hearing the appeal and will result in dismissal of said appeal. **The property owner shall provide information such as recent sales of similar properties, recent appraisal, settlement sheet and/or other documentation supporting the current market value. The annual appeal filing deadline is August 1.**



DEMPSEY W. JACKSON



BETTY MCCARDELL



JOYCE ADAMS McLEAN