

**BOARD OF ASSESSMENT APPEALS**

GREENE COUNTY  
93 EAST HIGH STREET-ROOM 202  
WAYNESBURG, PENNSYLVANIA 15370  
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**Application for Exemption of Real Estate Taxation**

NUMBER: \_\_\_\_\_

DATE: \_\_\_\_-\_\_\_\_-\_\_\_\_

TAX MAP NUMBER: \_\_\_\_-\_\_\_\_-\_\_\_\_  
(A separate form is required for each tax map number)

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

The property is known as (please give proper street address): \_\_\_\_\_

\_\_\_\_\_

The property is located: \_\_\_\_\_

\_\_\_\_\_

**DO NOT WRITE BELOW THIS LINE**

EFFECTIVE DATE OF APPEAL: \_\_\_\_-\_\_\_\_-\_\_\_\_

RECEIVED DATE: \_\_\_\_-\_\_\_\_-\_\_\_\_ RECORDED: \_\_\_\_\_

HEARING DATE: \_\_\_\_-\_\_\_\_-\_\_\_\_ TIME: \_\_\_\_\_

HEARING POSTPONED UNTIL: DATE: \_\_\_\_-\_\_\_\_-\_\_\_\_ TIME: \_\_\_\_\_

SECOND HEARING POSTPONED UNTIL: DATE: \_\_\_\_-\_\_\_\_-\_\_\_\_ TIME: \_\_\_\_\_

HEARING HELD : _____	TIME/DATE STAMP
POSTPONED: _____	
WITHDRAWN: _____	
ABANDONED: _____	
ADMINISTRATIVE REVIEW: _____	

**PLEASE ANSWER ALL QUESTIONS  
(PLEASE PRINT)**

**Attach Additional Documentation If Necessary**

1. The owner of the property is: \_\_\_\_\_
2. The deed was recorded \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ in Volume \_\_\_\_\_ Page \_\_\_\_\_
3. Describe the property \_\_\_\_\_
4. What use is made of the property? (Please explain all uses). \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
5. When did such use begin? \_\_\_\_\_
6. Does anyone reside on the property? \_\_\_\_\_ If so, who and why? \_\_\_\_\_  
\_\_\_\_\_
7. Is any revenue derived from the property? \_\_\_\_\_ If so, what is revenue used for?  
\_\_\_\_\_
8. Are all real estate taxes paid for the current and past years? \_\_\_\_\_
9. Under which sub-section(s) of the Pennsylvania Exemption Statute are you applying? \_\_\_\_\_  
\_\_\_\_\_
10. If this application is for religious use, when was the property first used for regularly stated religious services?  
\_\_\_\_\_

**If the property is owned by a corporation, an officer must sign**

Signature: \_\_\_\_\_ Name Printed: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

\_\_\_\_\_ Alternate Number: \_\_\_\_\_

**If you are claiming to be a purely public charity under Act 55, Please include the following documents: IRS Schedule A Form 990; Last 2 Years Financial Statements; Most recent Pennsylvania Sales Tax Exemption Certificate.**

## EXEMPTION APPLICATION RULES

1. All entities seeking a grant of exempt status from taxation in accordance with the General Assessment Law (72 P.S. 5020-204, amended) shall submit to the Board, before the appeal hearing, the following documentation as may be applicable:
  - a. Proof on non-profit status granted by the Commonwealth of Pennsylvania;
  - b. Appropriate Internal Revenue Service ruling letter granting 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 of the assessment appeal;
  - d. Copies of all organizational document, by-laws and most recent amendments;
  - e. A list of most recent Board of Directors, or other governing body together with a verified statement that none of the income of the alleged nonprofit 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 hereinabove 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 be 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 nonprofit 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 as to the current use of the property; in detail; 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. Where the applicant is represented by legal counsel, or by some other authorized third party representative, the name and address of such third-party representative, the name and address of such third-party representative or counsel shall be submitted and a brief statement that all notices or that copies of notices (as applicable) 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 appropriate 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.
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 above cited, or otherwise pertinent under the laws of the Commonwealth.

4. In the event any of the requirement of Section 1, sub-paragraphs (a. through j) are not presented to the Board, the applicant should either prior to the time of the hearing or at the time of hearing, be prepared to submit a statement as to the reasons why such documentation is not available or is not submitted to the Board.
5. At the option of the applicant, original documents may be submitted to the Board's Secretary 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, or copies provided to the Board by the applicant, as the case may be, shall become a permanent part of the file of the Assessment Office of Greene 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, 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.
7. Appeals must be filed each year on or before September 1<sup>st</sup>. Any appeal received after the final filing date, unless postmarked prior to the deadline will be rejected as untimely filed, and may be scheduled for the following year.