

## MONROE COUNTY EXEMPTION APPLICATION RULES

1. All applicants seeking a grant of tax exemption pursuant to the Consolidated County Assessment Law, as amended, shall submit to the Board Of Assessment Revision before the 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 letter ruling granting tax exempt status;
  - c. Copies of income tax returns filed with the Internal Revenue Service, if any, for the past three (3) years;
  - d. Copies of all organizational documents, by-laws and amendments;
  - e. A list of the current 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 of Directors or other governing body (other than salaried employees);
  - f. In the event the tax 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 nonprofit corporation, or other governing body;
  - g. A copy of the deed or document of title, whereby the applicant obtained the property in question;
  - h. A detailed verified statement as to the current use of the property; in addition, the applicant may at its option include a statement of the prospective use of the property; and
  - i. Any other documentation which may be required or requested by the Board. Please note: Where a request for exemption is based upon a claim of purely public charity status, the applicant must provide a statement setting forth how it meets the following criteria:
    1. Advances a charitable purpose.
    2. Donates or renders gratuitously a substantial portion of its services.
    3. Benefits a substantial and indefinite class of persons who are legitimate subjects of charity.
    4. Relieves the government of some of its burden.
    5. Operates entirely free from private profit motive.In addition, the applicant must provide a statement setting forth how it meets the requirements of the Institutions of Purely Public Charity Act, 10 P. S. §§371-385.
  - j. The information required may be set forth in one verified statement.
2. Where the applicant is represented by legal counsel, or by some other authorized third-party representative, the name, address and phone number of such representative shall be noted on the application.
3. Where applicable, the applicant should submit a brief statement of the law pursuant to which the applicant believes it is entitled to exempt status with specific reference to the relevant statutory section(s), or other pertinent law.
4. In the event any of the information required by Section 1 is not presented to the Board, the applicant shall prior to or at the time of the hearing, be prepared to submit a statement as to the reasons why such documentation was not submitted. Applicants who come before the Board with exemption request shall have 120 days (or less if determined by the Board) to provide all documentation requested by the Board. If the applicant fails to provide the required

information in a timely manner, the application will be denied and the applicant will be required to reapply for the following tax year.

5. At the option of the applicant, original documents may be submitted to the Secretary of the Board so copies can be made. The original documents will be returned to the applicant. All copies will become a permanent part of the file of the Monroe County Assessment Office.
6. If any portion of the property for which exemption is sought, is being leased by the applicant, then the applicant shall submit, before the hearing date, a copy of such lease(s) or brief statement concerning the permissive use arrangement. Such lease copies shall contain the lessee's identity 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 pertinent items.
7. **The deadline for filing for tax exemption is August 1<sup>st</sup> of any given year for the following taxing year (e.g., by August 1, 2015 for taxing year 2016).**
8. The Applicant shall notify the Board of Assessment Revision in writing of any change in use within 30 days of the change in use of property.
9. All prior rules inconsistent with the rules are hereby repealed.

THE MONROE COUNTY BOARD OF  
COMMISSIONERS

Revised: March 4, 2015