

Folio # \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

**EXEMPT**

**APPEAL FROM REAL ESTATE ASSESSMENT OF 2018  
COUNTY OF DELAWARE  
MUST BE FILED BY AUGUST 1, 2017**

**\* PLEASE READ INSTRUCTIONS ON PAGE 4 CAREFULLY BEFORE APPEALING \***

**Processing Fee of \$100.00 is due at time of filing. Please make check / money order payable to Treasurer of Delaware County. Must have a separate payment for each appeal filed.**

The undersigned hereby request a formal hearing of Appeal of Assessment before the Board of Assessment Appeals, Government Center Building, 201 West Front Street, Media, PA 19063 (610) 891-4879.

**Owner's Name** \_\_\_\_\_

**Mailing Address** \_\_\_\_\_

Current Assessment \_\_\_\_\_

Phone (Cell) (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Date of Purchase \_\_\_\_\_

Phone (Business) (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Purchase Price \_\_\_\_\_

**Property Site Address & Municipality** \_\_\_\_\_

**STATE THE LEGAL BASIS FOR EXEMPTION:**

- Are you Zoned in Municipality for this type of Exemption?
- Actual place of regular stated religious worship;
- Non-profit burial places;
- Property actually and regularly used for public purposes;
- Property owned, occupied and used by any branch, post or camp of honorably discharged servicepersons actually and regularly used for benevolent, charitable, or patriotic purposes;
- Property actually and regularly used by an institution of purely public or private charity for the purpose of the institution;
- Hospitals, institutions of learning or charity, including fire and rescue station founded, endowed, and maintained by public or private charity, provided that the entire revenue derived therefrom be applied to support the institution;
- Public library, museum, art gallery, or concert music hall provided and maintained by public or private charity

**STATE FULLY THE ACTUAL USES PRESENTLY BEING MADE OF THE PROPERTY.** If different uses made of different parts of the property, please indicate with either a percentage of area or acreage a breakdown of present uses.

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**IF APPLICABLE, CHECK APPROPRIATE EXEMPT STATUS CATEGORY:**

Charitable Organization

Religious Organization

Volunteer Fire Company

Non-Profit Educational Institution

**PLEASE PROVIDE THE FOLLOWING INFORMATION REGARDING THE ORGANIZATION:**

Full Name of Organization \_\_\_\_\_

Address of Organization \_\_\_\_\_

(a) Is the Organization incorporated \_\_\_\_\_ If so, under what Pennsylvania Law \_\_\_\_\_

\_\_\_\_\_

Date of the incorporation \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

(b) If not incorporated, what type of entity is the organization \_\_\_\_\_

Under what legal authority was the organization created \_\_\_\_\_

Date of formation of organization \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**IF APPLYING FOR A "RELIGIOUS ORGANIZATION" PLEASE COMPLETE THE FOLLOWING:**

Is the predominant purpose to hold and conduct religious activities or education in PA \_\_\_\_\_

Does the organization hold regular religious services \_\_\_\_\_ If yes, how often \_\_\_\_\_

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With what synod, diocese, etc. is your organization affiliated \_\_\_\_\_

How does the use of the property for which you seek an exemption relate to worship and / or activities of the congregation?

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**STATE WHETHER THE INCOME IS DERIVED EXCLUSIVELY FROM VOLUNTARY PUBLIC OR PRIVATE CONTRIBUTIONS** \_\_\_\_\_ if no, please provide in detail where income is derived and specify what percentage of such income is derived from voluntary contributions

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**CHARITABLE AND NON-PROFIT EDUCATIONAL EXEMPTIONS – PLEASE PROVIDE THE FOLLOWING INFORMATION TO THE BOARD:**

- ( ) A copy of the organization’s “Article of Incorporation”, “Declaration of Trusts” or similar document whereby the entity was created setting for its aims and purposes and all amendments thereto.
- ( ) A copy of the organization’s latest financial report and or proposed budget.
- ( ) 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)

**NON-PROFIT EDUCATIONAL INSTITUTIONS – PLEASE STATE THE FOLLOWING:**

Is your organization licensed by the PA. Department of Education \_\_\_\_\_

If the organization operated by a bona fide religious organization \_\_\_\_\_ If yes, please explain

\_\_\_\_\_

What presently is the organization’s scholarship plan \_\_\_\_\_

\_\_\_\_\_

What is the projected scholarship plan for the next two (2) years \_\_\_\_\_

\_\_\_\_\_

What percentage of tuition payment allocated to scholarship funds \_\_\_\_\_

Does the organization offer and specialized educational benefit and / or facilities to the physical handicapped \_\_\_\_\_ If so, please list in detail \_\_\_\_\_

**VOLUNTEER FIRE COMPANIES – PLEASE PROVIDE THE FOLLOWING INFORMATION:**

Does the organization operate a special club for its membership and / or public \_\_\_\_\_ If yes, is it a separate entity from that of your organization \_\_\_\_\_ If yes, is the social club registered with the Bureau for Collection and remission of sales tax \_\_\_\_\_

Has your organization been created solely for the purpose of fighting fires \_\_\_\_\_

**ALL APPLICANTS – PLEASE ATTACH ANY RELEVANT DOCUMENTS WHICH MAY SUPPORT YOUR CLAIM FOR EXEMPTION.**

**ALL APPLICANTS – IF ANY PORTION OF THIS PROPERTY IS LEASED, PLEASE IDENTIFY THE TENANT, SQUARE FEET OF LEASED SPACE AND ANNUAL INCOME:**

\_\_\_\_\_

# Instructions for Filing Annual Exempt Appeal

## Appeal Procedure, Rules and Regulations

The following procedures, rules and regulations shall take effect March 16, 2012, and shall apply to any and all interim and annual appeals including but not limited to those concerning fair market value, and exemption appeals before the Board of Assessment Appeals of Delaware County. **It is recommended that you keep a copy of Appeal Form and all documentation submitted for your records.**

### 1. Notices of Appeal

- (a) **General** – A separate appeal form must accompany each folio number appealed.
- (b) **General** – All Notices of Appeal shall be executed by:
  - 1) the record owner of the property; or
  - 2) the lessee of the property if the lease transfers the right of appeal to the lessee (the lease must be brought to the appeal hearing); or
  - 3) the taxing authority; or
  - 4) an attorney licensed in Pennsylvania who has been retained by 1), or 2) or 3) as set forth above.
- (c) **Corporation/Partnership** - If the record owner or the lessee is a corporation, the Notice of Appeal shall be executed by a duly authorized corporate officer or by a Pennsylvania Licensed attorney for the Corporation.

### 2. Filing of Notices of Appeal

- (a) **Place for Filing** - All Notices of Appeal shall be filed with the Delaware County Board of Assessment, Government Center Building, 201 West Front Street, Media, Pennsylvania 19063. Appeals may be filed by mail or in person between the hours of 8:30 A.M. and 4:30 P.M., prevailing time.
- (b) **Form** - The Notice of Appeal shall be filed using the appropriate form prescribed by the Board of Assessment Appeals.
- (c) **Processing Fee** – Effective March 1, 2008, the Board of Assessment appeals implemented County Council Resolution No. 2008-1, **requiring a non-refundable \$100.00 processing fee for the filing of all Exempt Appeals. Your cancelled check is your receipt and proof of filing.**
- (d) **Late Appeals** – Any Notice of Appeal received after the appeal period has run shall be dismissed as untimely filed.

### 3. Mandatory Documentation Needed for Appeal Hearing

The law presumes the assessment of record to be correct until proven otherwise. **When requesting an Exemption, the burden rest on the Property Owner to establish entitlement to the exemption.**

- (a) **Continuances** – All appeal hearings shall be held by the board at the date and time scheduled. Continuances or postponements may be granted at the discretion of the Board but shall not be granted except for good cause. Failure to appear at the scheduled time and date of hearing shall constitute an abandonment of the appeal and shall be grounds for dismissal of the appeal without hearing.
- (b) **Representation at Hearing** - Appellants or their attorneys must attend the hearing..

### 4. Failure to comply with Rules - The failure to comply with any of these rules shall be grounds for dismissal of the appeal without hearing.

**\*\*Appeal Results will take effect on 1/1/2018 for County and Township and 7/1/2018 for School District\*\***

**I hereby certify that the above statement is true and correct to the best of my knowledge and belief. I have also read the Instructions for Filing Annual Exempt Appeal on this page.**

**OWNER (s) Signature:** \_\_\_\_\_

**Or Attorney's Signature:** \_\_\_\_\_

**Name (Print/Type):** \_\_\_\_\_

**Attorney Business Address:** \_\_\_\_\_

**Attorney Phone:** (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ **Attorney ID:** \_\_\_\_\_