

COUNTY OF ARMSTRONG
BOARD OF ASSESSMENT APPEALS
450 EAST MARKET STREET, SUITE 20
KITTINGING, PA 16201

Office Use Only
Date Received ____/____/20____
Received By: _____

APPLICATION FOR EXEMPTION FROM COUNTY TAXATION

NOTICE: This application must be accompanied by a non-refundable filing fee of \$35.00 (make check payable to the **County of Armstrong**) for processing before it is considered a valid Exemption Application.

Control # _____ - 0 - _____ Map # _____ - _____ . _____ - _____

Applicant Name: _____

Phone Number (_____) _____ - _____

Property Owner: _____

Phone Number (_____) _____ - _____

Property Address: _____

Mailing Address: _____

State the reason why you believe this property, or part thereof, should be exempt? _____

Description of building(s) thereon: _____

Describe Use of Building(s): _____

When did such use commence? _____

Dimensions or Acreage of land upon which Exemption is requested _____

Describe Use of Land: _____

When did such use commence? _____

Does the owner of the property have tax exempt status? YES NO

Is the owner of the property a purely public charity? YES NO

Are any of your funds used or distributed for any monetary gain or profit to the members or for any purpose other than those set forth herein? YES NO

Is any portion of the property not used by the applicant? YES NO

If so, briefly describe the unused portion _____

Is the property, or any part thereof used at any time for any other than the purposes set forth herein?

YES NO

If YES, describe such use _____

Is any part of the property used for recreation of the members? YES NO

If YES, describe the portion so used and the extent of the recreational use _____

Is any portion of the property occupied, rented or leased to anyone other than the applicant?

YES NO

If YES, please describe particulars and provide copies of the signed leases or agreements _____

Are all County, Municipal, and School taxes paid for current and previous years? YES NO

REFER TO CHURCH PROPERTY ONLY

If the applicant is a church, describe any portion of the property not actually used in worship services. (For example: parking lots, minister's residence, or vacant land.) _____

When was the property dedicated for religious purposes? _____

How often are religious services held? _____

Any entity seeking Exempt status must submit the following documentation if applicable:

- A. Properly completed exemption application form
- B. Proof of a non-profit status granted by the Commonwealth of Pennsylvania.
- C. IRS ruling letter concerning tax exempt status.
- D. Audited financial statements for the three (3) previous fiscal years including balance sheets, income statements, statements of changes in fund balances, statements of cash flows and accompanying notes.
- E. Statements not yet audited for the interim periods following the most recent audited statements.
- F. Where the form of the organization involves the existence of affiliation or parent/subsidiary relationship we may require consolidated financial statements along with those of the individual entities. A narrative explanation of the relationship will be required along with an explanation of any significant related party transactions.
- G. Articles of corporation, charters, by-laws, and recent amendments. Names/addresses of current board members and corporate officers along with a verified statement that none of the income of the alleged non-profit entity inures to the benefit of any individual shareholder, incorporator, member of the Board of Directors, or other governing body.
- H. Policies regarding acceptance, continuation and termination of client relationships. Generic copies of any agreements regarding the same. Copies of literature to current or perspective clients.
- I. Copies of leases and agreements where a benefit is provided or conferred to any other person or entity.
- J. For those requesting their exemption under PS 5020-204(a) (9); any other information that would indicated their conformity with the five point test developed in Hospital Utilization Project vs. the Commonwealth.
- K. We may request other information on a case by case basis.

Note that tax exempt status as determined by the IRS is not necessary for exemption of real estate tax nor does it imply that exemption will be granted. Organizations exempt from Federal taxation should furnish a copy of IRS information returns (such as form 990 with schedules) for the three (3) recent tax years. Others should submit a copy of their most recent tax return.

I hereby acknowledge receipt of a copy of APPEAL PROCEDURES, RULES AND REGULATIONS AND APPEAL BOARD RECOMMENDATIONS.

If property upon which Exemption is requested is owned by a Corporation, an Officer of Said Corporation must be sign Application.

Signature of Applicant _____

Date _____

Signature of Applicant _____

Date _____