

**BUCKS COUNTY BOARD OF ASSESSMENT APPEALS
APPLICATION FOR THE EXEMPTION OF REAL ESTATE**

*** A non-refundable \$250.00 filing fee must be submitted along with the application for each parcel on/or before September 1, 2024 to be considered for January 2025. Do not send cash through the mail. Make check payable to: Bucks County Board of Assessment. No facsimiles will be accepted.**

Under the provisions of law any owner of real estate (includes taxing districts) desiring tax exempt classification, must file a statement of appeal, in writing, with the Board of Assessment Appeals. Such statement shall designate the tax parcel number, the assessment you are appealing, and the address to which the Board shall mail notice of when and where to appear for a hearing. No appeal hearing shall be scheduled or heard until appellant shall first have filed the appropriate appeal forms and required documents as set forth by Board policy.

Tax Parcel Number: _____

Record Owner(s) Name: _____

Mailing Address: ** _____

Location of Property: _____

Property building/improvements: _____

Size of Lot for which portion of exemption is requested: _____

Portion of property not covered by the exemption request: _____
_____ is/are used for: _____

This portion of property is now and since _____ has been used continuously and exclusively for the following purposes(s): _____

No rent, revenue or income is or will be derived there from exempt portion.

Except: _____

Certificate of Appeal

I/we hereby declare my/our intention to appeal for exemption from taxation the property described above and do hereby verify that the statements made, and documents attached in this application are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa. CS Section 4904, relating to unsworn falsification to authorities.

** I confirm that the above noted mailing address is to be used for all future notices and correspondence from BOA.

Signed: _____
Owner(s) of Record

Date: _____

Owner(s) of Record

Phone: _____

*** If an Attorney is representing you the Verification of Authorized Attorney MUST be completed on the reverse side.

The aggrieved party of record must execute this assessment appeal form. Separate forms must be submitted for multiple parcels.

The aggrieved party, or authorized Attorney, must be present at the hearing, unless appropriate waiver is requested. No postponements will be granted.

This section must be completed only if an Attorney will represent you.

Only Attorneys-at-law licensed to practice in the Commonwealth of Pennsylvania may represent aggrieved parties at the appeal hearings before the Board.

Verification of Authorized Attorney

I/We hereby verify, affirm, and swear that I am the duly authorized attorney for the owner(s) of this parcel being appealed and that I am authorized to file the Notice of Intention to Appeal Property Assessment of said property before the Bucks County Board of Assessment Appeals. I verify, affirm, and swear that the statements made herein and in the Notice of Intention to Appeal are subject to penalties of 18PA C.S.A. Sec 4903 and 4904 relating to false swearing and unsworn falsification to authorities.

Signed: _____ **I.D. No.** _____ **Date** _____
(Authorized Attorney)

Print Name of Attorney

Phone Number of Attorney

Email of Attorney

Address of Attorney

Application must be returned to the office of:
Bucks County Board of Assessment Appeals
55 East Court Street, 6th floor
Doylestown, PA 18901
215-348-6219
Fax (215)348-7823

January 2024

BUCKS COUNTY BOARD OF ASSESSMENT
EXEMPTION APPLICATION RULES AND REGULATIONS

1. All entities seeking exemption from taxation in accordance with the general assessment law (72 P.S. 5020-204, as amended) shall submit to the Board at the time of application the following documentation as may be applicable:
 - a. Proof of nonprofit status granted by the Commonwealth of Pennsylvania.
 - b. Internal Revenue Service ruling letter indicating exempt status;
 - c. Copies of 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 organization documents, by-laws and most recent amendments;
 - e. A list of the most recent 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), 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 section should be noted with the submission of such documents;
 - f. The applicant shall submit a verified statement of the total compensation and wages being paid to each officer, director and the five (5) highest compensated employees of the nonprofit corporation, for the current and three (3) years preceding the date of the assessment appeal;
 - 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 include a statement of the prospective use of the property;
 - i. Source(s) and amounts(s) of all funds annually received of the nonprofit corporation.
2. **FILING FEES FOR EXEMPTION APPLICATION**
 - a. A non-refundable filing fee of \$250.00 for exemption applications must be submitted with the exemption application for each parcel.
 - b. Make check payable to Bucks County Board of Assessment, 55 E. Court St., 6th floor, Doylestown, PA 18901.
 - c. Do not send cash through mail.

3. Where the applicant is represented by legal counsel, or by some other authorized third-party representative, the name and address of such counsel or third-party representative and a brief statement that all notices or 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 shall accompany the application.

4. Where the applicant is claiming exemption as a purely public charity, the Board requires that you address fully in writing the manner in which your organization meets the characteristics listed below, as set forth by the Supreme Court of Pennsylvania:
 - a. Advances a charitable purpose;
 - b. Donates or renders gratuitously a substantial portion of its services;
 - c. Benefits a substantial and definite class of persons who are legitimate subjects of charity;
 - d. Relieves the government of some of its burdens;
 - e. Operates entirely free from private profit motive.
5. Where applicable the applicant should submit a brief statement of law whereby the applicant feels it is entitled to exemption with specific reference to the statutory section or sections under the laws of the Commonwealth.
6. In the event any of the requirements of Section 1 are not presented to the Board the applicant should submit a statement why such documentation is not being submitted.
7. All documentation provided to the Board by the applicant, shall become a permanent part of the files of the Board of Assessment Appeals, Bucks County.
8. 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, then the applicant shall submit 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.
9. All documentation required hereunder which has previously been submitted to the Board pursuant to a previous exemption request by the applicant may be incorporated in this application by reference, which shall include the date of submission of such documentation.

(January 1, 2024)