

**Office of Board of Assessment Appeals**  
**Montgomery County, PA**

**EXEMPTION APPLICATIONS**

All entities seeking a grant of exempt status from taxation in accordance with the Consolidated County Assessment Law (53 Pa.C.S. 8812), shall submit to the Board an Application for Exemption of Real Estate for each parcel. The application(s) must include the *processing fee of \$200.00 per parcel, check or money order ONLY, payable to the "Montgomery County Treasurer"* and should be accompanied by the following documentation, as may be applicable:

- a) Proof of nonprofit status granted by the Commonwealth of Pennsylvania;
- b) Appropriate 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 assessment appeal;
- d) 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 documentation 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;
- e) In the event the tax returns submitted (or if there are no such tax returns) fail to disclose the amounts of salaries and wages paid, then the applicant shall submit a verified statement of current salaries and wages paid to all officers, directors and the five (5) highest salaried employees of the nonprofit corporation or other governing body;
- f) 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 therein set forth;
- g) 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;
- h) Any other documentation which may be required or requested by the Board; and
- i) The information required may be set forth in one cumulative verified statement.

The deadline for filing an Application of Exemption of Real Estate is *August 1<sup>st</sup>*, even if the property is not purchased by that date. Equitable owners may apply for exemption prior to closing, but must supply a copy of the Agreement of Sale.