

## **INSTRUCTIONS FOR FILING NON-PROFIT APPLICATION**

You must file the application by December 31, to be eligible for real estate tax exemption for the subsequent tax year.

File a separate application for each real estate tax parcel to be considered for tax exemption. Note: A site may consist of several real estate tax parcels.

Submit all of the requested exhibits with the application at the time of filing. Failure to submit the requested materials will delay the processing of your application(s).

Use only the address assigned by the Office of Property Assessment to identify the real estate parcel. This is the address contained on the real estate tax bill.

The assigned Evaluator will contact you to arrange an on-site inspection of the property to determine current usage of the property. The findings of the Evaluator will be reduced to writing and presented for review by the Office of Property Assessment.

The OPA will notify the applicant in writing of its decision. The applicant may appeal the OPA's decision to the Court of Common Pleas within thirty-days (30) from the date of the OPA's decision.

You may contact Gayle Emerson-Brown of our office at 215-686-4327 should you have any questions regarding these procedures.

You may obtain a Non-Profit Application for the Exemption of Real Estate Taxes at our website: [opa.phila.gov](http://opa.phila.gov) – simply following the links to the proper form.

# OFFICE OF PROPERTY ASSESSMENT

Curtis Center, 601 Walnut St., 3<sup>rd</sup> Floor, Phila., PA 19106  
Non-Profit Application for the Exemption of Real Estate Taxes

---

Please submit a separate form for each BRT account to be reviewed. All applications must be received by the Board of Revision of Taxes no later December 31, 2012

**THIS APPLICATION WILL BE CONSIDERED FOR TAX YEAR 2013**

1. Location of the real estate for which exemption is sought: \_\_\_\_\_ B R T Account Number \_\_\_\_\_

\_\_\_\_\_ / \_\_\_\_\_

2. This real estate is owned by:

\_\_\_\_\_

This application is made by:

\_\_\_\_\_ (Name, Title) \_\_\_\_\_ ( Telephone Number)

\_\_\_\_\_ ( Firm Name,/ Suite or Room Number)

\_\_\_\_\_ ( Street Address)

\_\_\_\_\_ ( City, State ) \_\_\_\_\_ Zip Code \_\_\_\_\_

3. Specify the current use of the property. If more than one use exists please indicate the percent of each use. If the property is not currently in use, indicate when the proposed use(s) will commence:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

4. Does any other organization, association, individual, etc., use or occupy the real estate? If you answer, "Yes", please provide details:

\_\_\_\_\_

\_\_\_\_\_

5. Will any rent, fees, income, revenue, etc., be derived from the use of the real estate? If you answer, "Yes", please provide details.

\_\_\_\_\_

\_\_\_\_\_

please see the reverse side for additional instructions

# GENERAL INSTRUCTIONS FOR FILING EXEMPTION APPLICATION

You may contact the Office of Property Assessment's Exemption Section at (215) 686-4327 should you have any questions regarding the Application or the Exemption process.

## **BOARD REQUIREMENTS:**

1. a separate application must be submitted for each real estate account being considered for eligibility for real estate tax exemption by the Office of Property Assessment, ( a site may consist of several accounts )
2. use only that address which has been officially assigned by the OPA to identify the real estate parcel,
3. the application must be **received in the office** of the OPA no later than December 31, in order to be considered for eligibility for exemption for the following tax year,
4. the following materials must be submitted with the application:
  - a. copy of the organization's Articles of Incorporation,
  - b. copy of the organization's IRS letter of determination for 501-c (3) recognition,
  - c. copy of the organization's Charter and By-Laws, including all amendments,
  - d. copy of the organization's most recent Income and Expense Statement,
  - e. copy of the organization's current Statement of Assets and Liabilities,
  - f. copy of the organization's most recently filed IRS form 990,
  - g. a statement of all fund raising activities conducted by the organization,
  - h. a copy of lease(s) entered into by the applicant and a tenant for space at the subject property,
  - i. a copy of the recorded deed for the subject property.

*Failure to comply with these requirements will slow the processing of this application.*

## **AFFIDAVIT OF THE APPLICANT**

*I declare that the information submitted in support of this application for the exemption of real estate is true and correct to the best of my knowledge information and belief. I further understand that false information submitted herein is subject to the penalties of the Act of December 6, 1971, P. L. 1482, No. 334, as amended, 18 PA. C. S. A. 4904 relating to unsworn falsification to authorities.*

Name / Signature of Applicant

Date of Signing

## **FOR OPA USE ONLY**

BRT Account Number \_\_\_\_\_ Ward \_\_\_\_\_ Application # \_\_\_\_\_ Record # \_\_\_\_\_

OPA Action on this application: \_\_\_\_\_ Grant Full Exemption: \_\_\_\_\_ Grant Partial Exemption \_\_\_\_\_ %

\_\_\_\_\_ Hold Public Hearing \_\_\_\_\_ with , \_\_\_\_\_ without Court Stenographer

\_\_\_\_\_ This application is Denied. Action Date: \_\_\_\_\_

Public Hearing Information: Hearing to be held on: \_\_\_\_\_

Hearing Notice mailed on: \_\_\_\_\_ Board Decision at Hearing: \_\_\_\_\_

Board Hearing Decision Notice mailed on: \_\_\_\_\_

CCP Court Term & Number: \_\_\_\_\_ Closed on : \_\_\_\_\_