

Wyoming County Exemption Application Rules

1. All entities seeking a grant of exempt status from taxation in accordance with the consolidated assessment law (53 P.S.8812, as amended) shall submit to the Board, before the appeal hearing, the following documentation as may be applicable:
 - a. Proof of non-profit status granted by Commonwealth of Pennsylvania;
 - b. Appropriate revenue service ruling letter granting the 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 the assessment appeal;
 - d. Copies of all organization documents, by-laws and most recent amendments;
 - e. A list of most recent Board of Directors, or other governing body together with a verified statement that none of the income of the alleged non-profit entity inure to the benefit on 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. In the event the tax returns submitted (or if there be no such tax returns) fail to disclose the amounts of salaries and wages paid, when the applicant shall submit a verified statement of the current salaries and wages paid to all officers, directors and the five (5) highest salaried employees of the non-profit corporation, or other governing body;
 - 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 at its option, include a statement of the prospective use of the property;
 - i. Any other documentation which may be required or requested by the Board;
 - j. The information required may be set forth in one cumulative verified statement;
2. Where the applicant is represented by legal counsel, or by some other authorized third-party representative, the name and address of such third-party representative or counsel and a brief

statement that all notices or that copies of notices (as applicable) shall be sent to such counsel or third-party representative.

3. Where applicable, the appellant should submit a brief statement of the law whereby the applicant feels it is entitled to exempt status with specific reference to the statutory section or sections above cited, or otherwise pertinent under the laws of the Commonwealth. (See **HUP** Test-attached)
4. In the event any of the requirements of Section 1, sub-paragraphs a) through j) are not presented to the Board, the applicant should either prior to or at the time of hearing, be prepared to submit a statement as to the reasons why such documentation is not available or is not submitted to the Board.
5. At the option of the applicant, original documents may be submitted to the Board's Chief Clerk for such purposes of permitting copies to be made and all such original documents will then be returned to the applicant. All such copies made, or copies provided to the Board by the applicant, as the case may be, shall become a permanent part of the file of the Assessment Department of Wayne County.
6. 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 applicant shall submit before the date for hearing, 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.
7. When an applicant for exemption has been submitted and granted the order and applicant thereafter seeks additional exemptions on other property, the applicant does not have to re-submit all the supporting documents, but should submit only those which apply to the later appeal(s).

All prior rules inconsistent with these rules are hereby repealed.

Adopted this 22nd day of April, 2014, by the Wyoming County Board of Assessment Appeals.

The Board of Assessment Appeals has the right to waive any specific requirement with regard to these Rules and Regulations.

Board of Assessment Appeals:

Judy Kraft Mead
Thomas S. Henry
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