

ADAMS COUNTY TAX SERVICES DEPARTMENT

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ADAMS COUNTY BOARD OF ASSESSMENT APPEALS

Necessary supporting documentation for an application for real property tax exemption shall include the following as applicable.

Charitable organizations shall also complete the Pennsylvania Supreme Court's fivepoint test along with satisfying the qualifications for exemption required by the Pennsylvania Institutions of Purely Public Charities Act. A separate sheet outlining those requirements is available.

- a) copy of Internal Revenue Service §501 (c) (3) Tax-Exempt Determination letter, or proof of applicant's inclusion as a subordinate on group exemption roster of parent organization;
- copy of applicant's source of title or claim to the subject real property (deed, sales agreement);
- c) copy of applicant's by-laws; constitution, charter, articles of incorporation, as applicable; and
- d) copy of applicant's admission, eligibility policies, guidelines or regulations, if any.