



# ADAMS COUNTY TAX SERVICES DEPARTMENT

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## PURELY PUBLIC CHARITIES REAL ESTATE TAX EXEMPTION

The Pennsylvania Supreme Court provides the guidelines that are used to determine whether an organization qualifies for tax exemption as a charitable organization.

**The five-point test is listed below. Please include an explanation of qualification in the space provided, listing the documents supplied to support each point. Please indicate in each document supplied, the data which you feel satisfies each qualification. If additional space is required for an explanation, please include a sheet listing the qualification and explanation and indicate that additional data is included in the space below.**

1. Advance a Charitable Purposes: \_\_\_\_\_

\_\_\_\_\_

2. Donates or renders gratuitously a substantial portion of its service: \_\_\_\_\_

\_\_\_\_\_

3. Benefits a substantial and indefinite class of persons who are legitimate subjects of Charity: \_\_\_\_\_

\_\_\_\_\_

4. Relieves the government of some of its burden: \_\_\_\_\_

\_\_\_\_\_

5. Operates entirely free from private profit motive: \_\_\_\_\_

\_\_\_\_\_

**Charitable organizations once they meet the Supreme Court Test must then meet the requirements of the State Statutes Title 10, Chapter 10. Institutions of Purely Public Charity Act. To qualify for exemption in the State of Pennsylvania.**

**If you have received a sales tax exemption from the PA Department of Revenue, please include a copy of that Exemption Certification.**