

OFFICE OF PROPERTY ASSESSMENT
Curtis Center 601 Walnut Street—Suite 300 West, Philadelphia, PA 19106
**APPLICATION FOR EXEMPTION OF REAL ESTATE TAXES FOR TAX
YEAR 2026**

PLEASE READ ALL INSTRUCTIONS PRIOR TO COMPLETING APPLICATION

A SEPARATE APPLICATION MUST BE SUBMITTED FOR EACH TAX PARCEL AND MUST BE RECEIVED BY THE OFFICE OF PROPERTY ASSESSMENT BY DECEMBER 31, 2025.

INCOMPLETE APPLICATIONS OR MISSING DOCUMENTS WILL SLOW PROCESSING OF THE APPLICATION AND MAY RESULT IN A DENIAL

1. Address of the real estate for which exemption is sought / OPA Account Number

2. Name of owner _____

3. Owner EIN Number _____

4. Mailing Address of Owner _____

5. Information about person completing application (correspondence regarding this application will be sent to this address):

Name and title _____ Firm Name _____

Address _____

Telephone number _____ Email address _____

6. **Legal basis for exemption:**

___ Actual place of regularly stated religious worship

___ Actual place of burial held by person or organization deriving no profit therefrom

___ Public property actually & regularly used for public purposes

___ Property owned and occupied by a branch, post or camp of honorably discharged servicemen or servicewomen and actually and regularly used for benevolent, charitable or patriotic purposes

___ Property owned and actually and regularly used by a "purely public charity", as defined by law, for its charitable purpose (NOTE: please see instructions for further information about this exemption).

___ Other. Specify _____

All applications **must** include a copy of the following applicable documents:

- Articles of Incorporation;
- Internal Revenue Service letter of determination for 501(c)(3) recognition;
- Charter and By-laws, including all amendments;
- Statement of assets and liabilities for the current year-to-date and prior fiscal year;
- Statement of income and expenses for the current year-to-date and prior fiscal year;
- Organization's most recently filed IRS form 990;
- Statement of all fundraising activities conducted by the organization;
- Lease(s) or other agreements entered into by the organization for use of space by another person or organization at the subject property; and
- Recorded deed for the subject property.

NOTE: if your organization is submitting applications for multiple properties at the same time, submit only one copy of articles of incorporation, charter and bylaws and IRS 990.

7. Specify the current use of the property. If more than one use exists, indicate the percent of each use. If the property is not currently in use, then indicate: (a) the proposed use(s); (b) when the proposed use(s) will commence; (c) steps taken to allow the proposed use(s) to commence; and (d) steps to be taken in the future to allow the proposed use(s) to commence.

8. Does any other individual, organization, association or other entity use or occupy the property? If so, please describe the user and the use(s), as well as the terms of any agreements governing the use.

9. Will any rent, fees, donations, or other income be derived from the use of the real estate? If so, please provide sources and amounts.

10. For an organization seeking an exemption as a "purely public charity", if the organization is not required to file an IRS form 990, please explain the basis for the exemption from filing.

AFFIDAVIT OF 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 7, 1971, P.L. 1482, No. 334, as amended, 18 Pa.C.S.A. 4904 relating to unsworn falsification to authorities.

Signature of Applicant _____ Date _____

Print Name _____ Title _____

OPA use only
Application No. _____