

Pennsylvania Statutes Title 72 P.S. Taxation and Fiscal Affairs § 5020-204. Exemptions from taxation

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(a) The following property shall be exempt from all county, city, borough, town, township, road, poor and school tax, to wit:

(1) All churches, meeting-houses, or other actual places of regularly stated religious worship, with the ground thereto annexed necessary for the occupancy and enjoyment of the same;

(2) All actual places of burial, including burial grounds and all mausoleums, vaults, crypts or structures intended to hold or contain the bodies of the dead, when used or held by a person or organization deriving no private or corporate profit therefrom and no substantial part of whose activity consists of selling personal property in connection therewith;

(3) All hospitals, universities, colleges, seminaries, academies, associations and institutions of learning, benevolence, or charity, including fire and rescue stations, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, endowed, and maintained by public or private charity: Provided, That the entire revenue derived by the same be applied to the support and to increase the efficiency and facilities thereof, the repair and the necessary increase of grounds and buildings thereof, and for no other purpose: And provided further, That any charitable organization providing residential housing services in which the charitable nonprofit organization receives subsidies for at least ninety-five per centum of the residential housing units from a low-income Federal housing program shall remain a "purely public charity" and tax exempt provided that any surplus from such assistance or subsidy is monitored by the appropriate governmental agency and used solely to advance common charitable purposes within the charitable organization;

(4) All schoolhouses belonging to any county, borough or school district, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same, except that there shall be no exemption for grading, paving, curbing, macadamizing, maintenance, or improvement of streets or roads and constructing sewers and sidewalks and other municipal improvements abutting land owned by a school district other than any school district of the first class or first class A or school district of the second, third or fourth class which is coterminous with a city, borough, town or township, except that any such school district of the second, third or fourth class

coterminous with a city, borough, town or township may agree to pay all or part of any such assessments or charges;

(5) All courthouses, jails and poorhouses, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same;

(6) All public parks when owned and held by trustees for the benefit of the public, and used for amusements, recreation, sports and other public purposes without profit;

(7) All other public property used for public purposes, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same, but this shall not be construed to include property otherwise taxable which is owned or held by an agency of the Government of the United States nor shall this act or any other act be construed to exempt from taxation any privilege, act or transaction conducted upon public property by persons or entities which would be taxable if conducted upon nonpublic property regardless of the purpose or purposes for which such activity occurs, even if conducted as agent for or lessee of any public authority;

(8) All real and personal property owned, occupied, and used by any branch, post or camp of honorably discharged servicemen or servicewomen and actually and regularly used for benevolent, charitable or patriotic purposes;

(9) All real property owned by one or more institutions of purely public charity, used and occupied partly by such owner or owners and partly by other institutions of purely public charity, and necessary for the occupancy and enjoyment of such institutions so using it;

(10) All playgrounds, with the equipments and grounds thereto annexed, necessary for the occupancy and enjoyment of the same, founded, endowed, or maintained by public or private charity, which apply their revenue to the support and repair of such playgrounds and to increase the efficiency and facilities thereof, either in ground or buildings, or otherwise, and for no other purpose, and owned, leased, possessed, or controlled by public school boards or properly organized and duly constituted playground associations, and approved and accepted by the board of county commissioners, or board of revision of taxes, of the county in which said playgrounds are situated as such playgrounds;

(11) All buildings owned and occupied by free, public, nonsectarian libraries, and the land on which they stand and that which is immediately and necessarily appurtenant thereto, notwithstanding the fact that some portion or portions of said building or lands appurtenant may be yielding rentals to the corporation or association managing such library: Provided, That the net receipts of such corporation or association from rentals shall be used solely for the purpose of maintaining the said library;

(12) All property, including buildings and the land reasonably necessary thereto, provided and maintained by public or private charity, and used exclusively for public

libraries, museums, art galleries, or concert music halls, and not used for private or corporate profit, so long as the said public use continues: Provided, however, That in the case of concert music halls used partly for exempt purposes and partly for non-exempt purposes, that part measured either in area or in time, whichever is the lesser, which is used for non-exempt purposes, shall be valued, assessed and subject to taxation;

(13) All fire and rescue stations which are founded, endowed and maintained by public or private charity, together with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, and social halls and grounds owned and occupied by fire and rescue stations, used on a regular basis for activities which contribute to the support of fire and rescue stations: Provided, That the net receipts from such activities are used solely for the charitable purposes of the fire and rescue stations.

(b) Except as otherwise provided in clauses (11) and (13) of this section, all property real or personal, other than that which is actually and regularly used and occupied for the purposes specified in this section, and all such property from which any income or revenue is derived, other than from recipients of the bounty of the institution or charity, shall be subject to taxation, except where exempted by law for State purposes, and nothing herein contained shall exempt same therefrom.

(c) Except as otherwise provided in clause (10) of this section, all property, real and personal, actually and regularly used and occupied for the purposes specified in this section shall be subject to taxation, unless the person or persons, associations or corporation, so using and occupying the same, shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely.

(d) Each county, city, borough, incorporated town, township and school district may, by ordinance or resolution, exempt any person whose total income from all sources is less than five thousand dollars (\$5,000), per annum from its per capita, or similar head tax, occupation tax and occupational privilege tax or any portion thereof. Each taxing authority may adopt regulations for the processing of claims for the exemption.