

Exemption Outline May 2025

Introduction and Summary

General Exemptions-Religious, Charitable, Veterans,
Exceptions, Immunity, PILOTS, & , Common Area.

1. **Exceptions-Billboards**
 - A. Why they were excepted
 - B. Average cost and revenue from billboards
 - C. Two articles regarding billboards
 - D. Court determined land under billboard can be taxed-Consolidated Appeals of Chester Upland School District-
2. **Religious Exemptions**
 - A. How much church owned land should qualify for exemption-decision of Wesley United Methodist Church vs Dauphin County
 - B. Article on Four Quarters Interfaith Sanctuary in Bedford County
 - C. Parsonages-taxable or not taxable-Article on Paster and Real Estate Taxes
3. **Veterans Exemptions**
 - A. Update on presumptive need level
 - B. Proposed changes and Board of Assessment Appeals responsibilities
4. **Immunity**
5. **Purely Public Charities**
 - A. HUP Test & Act 55-Instituions of Purely Public charity Act
 - a. Findings and Intent
 - B. Pocono Community Theater vs Monroe County
 - C. Pilot Agreements Voluntary Agreement Discussion Section 7 of Act 55
6. **Uniformed Planned Residential Act**
 - A. Saw Creek Decision and taxability of common area
 - B. Process for Common Area Appeals in Monroe County
7. **Questions**