

EXEMPTION LATE FILE WAIVER

Parcel # _____

\$20K Resident/Homeowner
 \$10K Volunteer EMS/Firefighter

Disabled Resident

I _____ request an extension for filing the attached application for exemption.

5.12.119. Real property tax--Exemptions--Borough mayor--Authority to grant extensions of time--Approve TAR.

- A. *Mayor authority to grant extension of time.* To the extent allowed by law, the borough mayor is delegated the authority to grant extensions of time for filing any of the various exemptions permitted by statute or ordinance in accordance with this section. Except for cases where the mayor believes the applicant was unable to comply with this requirement, no exemption shall be granted unless applied for on or before February 15.
- B. *Exemption for current year--Exception.* This authority to grant extensions cannot be exercised so as to allow acceptance of an exemption application for years prior to the current year. An exemption may not be granted beyond one year from the current tax year. However, the application, whether timely filed or filed after a grant of extension of time to file, may be held open for consideration through the following year in the event eligibility for the exemption is contingent upon a determination by another entity. If the extension is granted, notwithstanding the foregoing, the application must be filed with the assessor and this filing must occur within the year for which the exemption is sought.
- C. *Inability to comply.* The request for a finding of inability to comply must be based upon a serious condition or event beyond the taxpayer=s control that resulted in the inability to timely file the application. For purposes of this subsection, a serious condition or event may include a serious medical condition or other similar serious condition or event that prevented the applicant from timely filing the application. Absent extraordinary circumstances, a failure to pick up or read mail or to make arrangements for an appropriate and responsible person to pick up or read mail or a failure to timely provide a current address to the Department of Assessing will not be deemed to result in an inability to comply.

Failure to meet the deadline is based on the following reason(s)

Requested by: _____

Applicant's Signature

Date

Reviewed by: _____

Borough Assessor

Date

Comments: _____

Assessor's Recommendation:

Approved

Denied

Borough Mayor

Date

Approved

Denied