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## RESOLUTION 23-2021

**A Resolution of the County of Dauphin Board of Commissioners  
adopting a review of tax- exempt and tax-immune properties located  
within the County of Dauphin pursuant to the  
Consolidated County Assessment Law, 53 Pa.C.S.A. § 8801.**

**WHEREAS**, the County of Dauphin is a third-class county and is therefore, governed by the Consolidated County Assessment Law effective January 1, 2011; and

**WHEREAS**, all real estate that is either exempt or immune is defined under The Constitution of the Commonwealth of Pennsylvania, the Consolidated County Assessment Law ("the CCAL"), 53 Pa.C.S.A. § 8812, the Institutions of Purely Public Charity Act ("the Act"), the Municipal Authorities Act, 53 Pa.C.S.A. § 5607, et seq ("the Authorities Act"), by common law, such as Hospitalization Project v. Commonwealth, 487 A.2d 1306 (Pa. 1985), and such other laws which may be applicable; and

**WHEREAS**, the Act also expressly permits taxing bodies which maintain real property assessment rolls to determine the percentage of a given parcel that is used for an entity's charitable purpose, as defined by the Act, and to tax the remainder of the parcel; and

**WHEREAS**, the County of Dauphin Board of Commissioners has requested of the Dauphin County Tax Assessment Office to conduct a review of all tax-exempt or tax-immune properties in Dauphin County to determine if each meets the requirements of the law to remain either exempt or immune from real estate taxation; and

**WHEREAS**, the County of Dauphin Board of Commissioners is cognizant of the critical role that all taxpayers of the County and local municipalities must bear in order to maintain our infrastructure and services provided to every citizen of Dauphin County; and

**WHEREAS**, the burden of proof rests with each tax-exempt property owner to demonstrate that each meets the legal requirements in order to remain tax-exempt as to their real property owned; and

**WHEREAS**, the CCAL provides that the Chief Assessor of each county shall prepare an assessment roll in conformity with the CCAL and to prepare and maintain a permanent records system and other maps, plans, surveys, and records as may be deemed necessary to secure a proper and equitable assessment; and

**WHEREAS**, it is the desire of the Board of Commissioners to establish a uniform review procedure for parcels that have been granted tax-exempt or immunity status within Dauphin County.

**NOW, THEREFORE**, the Dauphin County Board of Commissioners, as authorized by said laws, does direct the Dauphin County Tax Assessment Office to conduct a review of all tax-exempt or tax-immune properties within the County to determine the applicability of their ongoing exemption or immune status from real estate taxation; and

**FURTHER BE IT RESOLVED;** that

1. Based upon a review of the applications for the grant or removal of tax-exempt or immunity status and such other materials and information submitted by the legal or equitable owner or by the taxing body or bodies and after such consultation with legal counsel as deemed necessary and appropriate, the Board of Assessment Appeals shall make such a determination concerning whether the property qualifies or continues to qualify for property tax-exempt or immune status. The staff of the Tax Assessment Office shall provide written notice of the determination of each property's tax-exempt or immunity status to the legal or equitable owner of the property and to all taxing bodies within which the property is located.

2. If any provision of this Resolution shall be determined to be unlawful, invalid, void, or unenforceable then that provision shall be considered severable from the remaining provisions of the Resolution which shall be in full force and effect.

Adopted this 6<sup>th</sup> day of October 2021, by the Dauphin County Board of Commissioners.

**DAUPHIN COUNTY  
BOARD OF COMMISSIONERS**

  
\_\_\_\_\_  
Mike Pries, Chairman

  
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Chad Saylot, Vice Chairman

  
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George P. Hartwick, III, Secretary

ATTEST:

  
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J. Scott Burford, Chief Clerk