

08/06/2026

Dr. Marcia Stokes
Chief Financial Officer
Harrisburg School District
Via email: MStokes@hbgsd.us

Attorneys
Michael Cherewka
Dominic A. Montagnese
Morgan Cassel

Re: Mount Calvary Church
1830 North 5th Street (City of Harrisburg)
Tax Parcel ID# 11-016-001-000-0000

REQUEST FOR TAX EXONERATION

Dr. Stokes:

This office represents Mount Calvary Church with regard to the property which it owns at the above address in the City of Harrisburg.

Mount Calvary has owned the property since 1976 and has used it continuously as a Church since the original acquisition date.

At some time in 2024 the Church received real estate tax bills for this property. At no time did the Church transfer the property to another owner or lease any portion of the property to another owner. The Church has continually used the property for Church purposes since 1976, including weekly Church worship services, bible study classes, Sunday school and various Church ministries, as well as a regular food bank and clothing give-away on the Church property.

When the Church contacted the County Assessment Office it was told that the Church was sent a "survey" on two occasions, and since the Church did not respond to the "survey" the County changed the property from exempt to taxable.

The Church then contacted our office, and when we then contacted the Assessment Office to explain that the Church had not received any "surveys" or other notices, we were told the same information.

Further, in addition to weekly worship services, the Church has an active website and Facebook account with multiple options to contact the Church.

We were then told that the Church needed to refile a Petition for Exemption for the property at the Board of Assessment Appeals. Under protest, we did file the Petition, had a hearing on September 26, 2024, and the exemption was granted again (Copy attached).

At that hearing, the Church was advised that the exemption granted at the hearing was not effective until January 1, 2025.

The Church was advised that no real estate taxes on the Church property were included in the budgets for the County, City, or School District.

The Assessment Board and its Solicitor recommended that the Church reexonerationsns from the County, City, and School District for the 2024 taxes, and stated

that the Assessment Board would cooperate with the Church in seeking the exonerations and recommended that exonerations be granted due to the above-outlined circumstances.

Requests for exonerations were filed with the County, City and School District in December 2024. A copy of the request to the School District is attached hereto. Attorney Kerwin also forwarded a support letter to the School District on behalf of this Request for Exoneration.

Subsequently both the County and the City granted the exoneration requests (copies attached). Written confirmations of both of these actions granting exonerations were forwarded earlier to Attorney Szczesny and to her paralegal Diane Rouch (copies attached).

This has become time sensitive since the Property is now on the County Tax Sale List for September.

Therefore, the Church respectfully requests exoneration from the issued 2024-25 real estate taxes. Due to the Church's limited resources, the Church further requests that such exoneration be granted without necessity of attending a hearing or other appearance by the Church and its counsel. In the meantime, if there are any questions or a need for any additional information, please contact the undersigned.

Thank you for your consideration in this matter.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Michael Cherewka", with a long, sweeping horizontal line extending to the right.

Michael Cherewka, Esq.

cc: Kevin R. Gilmore

Joseph Kerwin, Solicitor Board of Assessment Appeals