



# WHITEHALL

Est. 1892

## CAMP & CONFERENCE CENTER

"Come with me to a quiet place and get some rest" ~ Mark 6:31

March 10, 2009

Dear RV Lease Holders

Most of you have recently received a Tax assessment from Venango Co. If not you can just ignore this information. I would like to try to up date you on some recent changes made by the county.

These changes began eight years ago with a preliminary test at a campground in the northern part of the county owned by Lester and Doris Kibbe. The lease holders and owner of this campground have been fighting for relief through the media and court system for eight years and have lost most of their pleas. I believe this was very intentional on the counties part, to get their interpretation of the tax codes sorted out and court rulings established for setting a precedent. Locally we have seen some coverage of the arguments played out in the newspaper and radio with a suspension that it may go county wide at some point. This is the year that all Campers/RVs in all RV Campgrounds in Venango Co. are being taxed (7 Campgrounds). In my opinion, this is a real stretch in interpretation of tax code and opens up many other unanswered questions with insurance, building codes, Penn Dot, tourism, etc. which the assessment office doesn't care to answer. However, it is not my opinion or even yours that the assessment office needs, but that of Judge William J Cisek who ruled November 8, 2007.

First, you need to know that this is a new tax for campers/recreation vehicles (RVs). Whitehall Camp & Conf. Center (WC&CC) has always paid, and still pays tax, on the land. This is a tax that is assessed on your camper and its value, much the same as cottage and mobile home owners have for many years.

2. The county has implemented this tax from an interpretation of the tax code that speaks about **intent** of a Mobile Home owner;

*"The General Count Assessment Law provides for the taxation of "house trailers and mobile homes buildings permanently attached to land or connected with water, gas, electric or sewage facilities." ... "The question of attachment is governed both by physical facts and the **intention** of the owner."*

3. The county has taken a shot gun approach in implementing this tax and assumes every camper setting on WC&CC property has an intent of being permanently attached. It will be up to you to provide evidence to prove otherwise.

4. The assessment office has informed me that they will remove your camper/RV from the tax rolls if it has a current license, registration and valid state inspection. They will accept these items as your intent to have a road ready vehicle, even if it leaves our property for only a brief time. For those of you with Ohio registration, I believe they will have to accept your license and a current registration since there is no state inspection requirements. Some with newer and higher valued campers may want to consider this step.

5. Some of you with older, lowered assessed campers and have no intent or possibilities of moving your camper from your lot may have no alternative but to pay the tax.



6. On Saturday March 7, 2009 I met with the seven other campground owners and several lease holders from the Kibbe Campground who have been working on this for years. The only legal recourse is going to the Superior Court of Pennsylvania which is a very costly undertaking and with several other counties across the state already operating their tax base in this manner it would be an uphill battle. Many who left the meeting felt our best hope would be to plea to County Commissioners and Tourism Offices to use some common sense in regards to this issue.

7. For most of you an appeal would be appropriate. But it must be done by you, before the end of the month. Fill out the enclosed form and mail it to the Assessment office. Your basis for appeal will be that it is not your intent to make your camper a permanent attachment to WC&CC property; you will need current license, registration, and state inspection if applicable. The assessors will come back out at a later time to inspect that you have the proper credentials on your RV. If you currently have all the credentials on your RV I would suggest taking photos and sending in with your Appeal Form. You should also appeal if your Assessment is disproportionately high; some RV's have been assess by a square footage of real-estate and not on a vehicle, Kelly Blue Book Value. For some, the taxes are not as costly as getting all the certifications necessary to be legal for highway use, you may just want to pay the tax.

Keep in mind this bill is just for County and Township. Your School tax bill will be coming in this summer and is due in the fall. The total mills that Richland Twp property owners are required to pay is 16.988, this bill is for 6.378 mills. You will receive another tax bill due in the fall for 10.61 mills; take your taxable assessment, multiply by .01061 for your school tax bill.

I would also suggest you write the Venango County Commissioners to let them know of your dissatisfaction with how they treat tourist to its county. You should also write to the Oil Region Alliance which is charged with increasing tourism to this county.

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Sincerely;



Rev. Donald A Barger  
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