

COMMUNITY  
MUSIC  
S C H O O L

1991 - *Performing Wonders for 15 Years. 2006*

October 10, 2007

Dear Friends and Families of Community Music School,

**I am writing to tell you about the recent action taken against Community Music School by the Perkiomen Valley School District.** Since this action ultimately affects each and every one of us, I feel it is important for you - the parents, students and families who benefit most from CMS - to understand this recent chain of events.

When Community Music School completed its facility expansion in April of 2007 it was reassessed for property taxes. **Our property taxes went from \$2,600 to nearly \$17,000 per year.** CMS can not afford to pay this tax - nor should we be required to.

In 1991, CMS was recognized by the federal government as a non-profit organization with 501 (c)(3) status. We are also recognized by the state of Pennsylvania as a tax exempt organization. Unfortunately, in the state of Pennsylvania, this does not automatically exempt an organization from property taxes. In Pennsylvania, an organization must establish that it meets criteria specified by the 1997 Institutions of Purely Public Charity Act.

On August 23rd Community Music School went before the Montgomery County Board of Assessment Appeals. At the hearing, we described in detail the programs of music instruction offered at CMS. We explained that CMS donates a substantial part of its services to students in financial need and that many of our classes, concerts and programs are offered at no cost. We further explained that CMS provides music instruction that is not offered to PV students – such as harp, bassoon, and string instruction to young students. (For many years, the PVSD did not offer string instruction. Community Music School did.) We further informed the Board of Assessment Appeals that our new facility is available for use by individuals and organizations in the community and that our Little Night Music Concert Series benefits the entire community. We explained to the Board that CMS is funded by many foundations and that numerous individuals and businesses in the community support CMS with annual donations. We provided the Board with pages of documents describing our programs in detail, our financial audits and IRS 990 forms for the past three years. **After reviewing these documents and hearing our testimony, the Montgomery County Board of Assessment Appeals ruled in Community Music School's favor and placed Community Music School's property on the Exempt list effective 1/1/2008.** This was great news for CMS.

Unfortunately, the Perkiomen Valley School District's Board of Directors disagrees and has decided to appeal this ruling. Their decision to appeal was made without discussion in a recent executive session of the PVSD Board. Now, CMS must go back to court and fight the PVSD, spending more money on legal fees that would be better spent on student music programs.

**Community Music School simply can not afford to pay this tax bill.** This is money that would be better spent on scholarships, financial assistance and programs. You can help by speaking up and letting the PVSD know how much Community Music School is valued and that we are indeed an asset to the Perkiomen Valley community.

As parents, students, and community members who benefit from and have supported the cultural programs provided at Community Music School, I appeal to you for your support. **Please** **contact members of the** Perkiomen Valley School District Board of Directors and ask that they rescind **their decision to appeal**. Ask them how they can present a Certificate of Appreciation to Community Music School for the valuable service it provides to PV students in one year, and deny that we provide this community service in the next! A list of their names and addresses are provided.

Sincerely yours,

*Edwina French*

Edwina French  
Founder and Executive Director

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