

West Bradford Township
Exhibit List
Application of Svaroopaa Vidya Ashram

Exhibit

1. Application for Exemption of Real Estate for 1400 Hampton Drive, filed by Saraswati Nirmalanada, and stamped “Received” by the Chester County Board of Assessment Appeals on July 21, 2016.
2. Appeal from Decision of Board of Assessment Appeals filed on behalf of Saraswati Nirmalananda (1400 Hampton Drive), Chester County Court of Common Pleas, Dkt. No. 2016-11335-AB, on December 2, 2016.
3. Notes of Testimony for June 12, 2017, trial of the appeal filed in the Chester County Court of Common Pleas, Dkt. No. 2016-11335-AB (consolidated with Dkt. No. 2016-11336-AB).
4. Trial Brief Submitted on Behalf of Tax Assessment Appellant Nirmalananda Saraswati and Svaroopaa Vidya Ashram (1400 Hampton Drive), filed December 28, 2020, in the appeal filed in the Chester County Court of Common Pleas, Dkt. No. 2016-11335-AB.

Twp. Exhibit - 1

OFFICE OF BOARD OF ASSESSMENT APPEALS
CHESTER COUNTY, PENNSYLVANIA

Check No. : _____

APPLICATION FOR THE EXEMPTION OF REAL ESTATE

FILING WINDOW MAY 1 THRU AUGUST 1 ANNUALLY Date: _____

1. Parcel Number: 50-02-0091.0000
2. Property Location: (Municipality): West Bradford Township
3. Owner's Name: Saraswati Nirmalananda
4. Mailing Address: 1400 Hampton Drive
Downingtown, PA 19335

5. The size of parcel for which exemption is claimed: 1.1301 Acres

6. The legal basis for exemption is as follows:

- Actual place of regular stated religious worship.
- Non-profit burial places.
- Property actually and regularly used for public purposes.
- Property owned and occupied by a branch, post or camp of honorable discharge servicemen or servicewomen, actually and regularly used for benevolent charitable or patriotic purpose.
- Property actually and regularly used by an institution of purely public or private charity for the purpose of the institution.

(A) Hospital (B) Benevolent Institution (C) Charity (D) Fire or Rescue Station

(E) University/College/Seminary/Academy/Association or Institution of learning.

(F) Public Library/Museum/Art Gallery/or Concert Music Hall provided and maintained by public or private charity.

7. STATE FULLY THE ACTUAL USES PRESENTLY BEING MADE OF THE PROPERTY: (If different uses are being made of different parts of the property, please indicate with either a percentage of area or acreage breakdown of present use.)

This is our residential monastery. 1/2 of the property is used for prayer and as a meditation hall. 3/8 of the property is used as residential facilities for monks living in the monastery for religious practices and studies. The remaining 1/8 of the property is residential space for Swami Nirmalananda Saraswati, the spiritual head of Svaroop Vidya Ashram.

8. IF APPLICABLE CHECK APPROPRIATE EXEMPT STATUS CATEGORY:

- _____ Charitable Organization Religious Organization
- _____ Volunteer Fire Company _____ Non-Profit Educational Institution

(1) Full name of organization: Svaroop Vidya Ashram

RECEIVED

JUL 21 2016

ASSESSMENT OFFICE

- (2) Address: 1400 Hampton Drive, Downingtown, PA 19335
- (3A) Is organization incorporated?: Yes
- (3B) If so under what PA. law?: 15 Pa. Stat. and Cons. Stat. Ann. § 5306
- (3C) Date of incorporation: 09/28/09
- (4A) If not incorporated, what is form of organization?: N/A
- (4B) Under what law was your organization created?: (Section of Statute) Pennsylvania Non-Profit Corporation Law
- (4C) Date of formation: 09/28/09

9. IF APPLYING FOR A "RELIGIOUS ORGANIZATION" COMPLETE THE FOLLOWING:

- A. Is your predominant purpose to hold and conduct religious activities or religious education in Pennsylvania?
 YES NO
- B. Does your organization hold regular religious services?
 YES NO
- C. If yes, how often? Daily.
- D. With what synod, diocese, etc., is your organization affiliated? Maha Nirvana Akara. Mumbai, India
- E. How does the use of the property for which you are claiming exemption relate to worship and/or activities of the congregation? Explain: _____
This is the residential parsonage/monastery for the vowed monks.

10. Is your income derived exclusively from voluntary public or private contributions? If no, explain in detail where income is derived, and specify what percentage of such income is derived from voluntary contribution.
 YES NO 28% is from voluntary contributions, 72% is from fees for services (Tuition for programs and courses, housing and meals for training attendees, sales of items and books, rent from tenant at other property)

11. PLEASE FURNISH TO THE BOARD: If applying for charitable or non-profit educational exemption, the following:

- (A) A copy of your "Articles of Incorporation," "Articles of Association," "Declaration of Trusts" or other document whereby the entity was created setting forth the aims and purposes, and all amendments thereto, and any changes presently proposed.
- (B) A copy of the organization's latest financial report and/or proposed budget.
- (C) A statement which describes the purposes, other than in payment for services rendered, for which your funds are expended or will be expended. INCLUDE SALARIES, IF ANY, AMOUNT AND TO WHOM PAID.

12. IF APPLYING FOR A "NON-PROFIT EDUCATIONAL INSTITUTION", complete the following:

- (A) Is your organization licensed by the PA. Dept. of Education? YES NO
- (B) Is your organization operated by a bona fide religious organization as a non-profit educational institution?
 If yes, explain: _____

13. If you are claiming exemption as a non-profit educational institution please indicate:

- (A) What presently is your scholarship plan? _____

(B) What is your projected scholarship plan for the next two years? _____

(C) What percentage of tuition payments are presently allocated to scholarship funds? _____

14. If you have other sources of revenue such as Foundation Funding, please indicate the source, amount and any and all requirements of you associated with the allocation and/or use of such funds: _____

15. Does your organization offer any specialized educational benefits and/or facilities to the physically handicapped? If so, please list in detail. _____

No

16. IF APPLYING FOR A "VOLUNTEER FIRE COMPANY", complete the following:

(A) Does your organization operate a special club for its membership and/or public?

YES _____ NO _____

(B) If yes, is it a separate entity from that of your organization?

YES _____ NO _____

(C) If yes, is the social club registered with the Bureau for Collection and remission of sales tax?

YES _____ NO _____

(D) Has your organization been created solely for the purpose of fighting fires?

YES _____ NO _____

17. Attach any relevant documents which may support your claim for exemption.

18. If any part of the property is leased, please attach the name and address of tenant, square feet of leasable area, and the annual income.

**Mail To: Board of Assessment Appeals, 313 W. Market St., Suite 4202, P.O. Box 2748, West Chester, PA 19380-0991
Phone: (610) 344-6105**

The Board of Assessment Appeals requests that you bring photographs (front and rear) of your dwelling, commercial property, etc., to your assessment appeal hearing on the date that it is scheduled. The photographs should be recent within the last 6 months and are to include any recent physical changes to the exterior of the property. Failure to bring these pictures on your appeal date may result in an unnecessary delay in processing your appeal result. The photographs will be retained by the Assessment Office as part of the appeal file. Your assistance is anticipated and appreciated.

* To avoid any unnecessary postponement of the appeal, please indicate on the appeal form any dates that you will be unavailable for the appeal hearing.

A \$50 processing fee is required for an exemption appeal. A Check or Money Order is to be made payable to "Chester County Treasurer". The fee will not be refunded for "failure to appear" or "appeal withdrawn".

Board of Assessment Appeals

SIGNATURE

SIGNATURE (All Co-owners must sign)

PHONE NUMBER

DATE

Twp. Exhibit - 2

ATTEST W. [Signature]
DEPUTY PROTHONOTARY

1-28-2021

orig.
173-

Supreme Court of Pennsylvania

**Court of Common Pleas
Civil Cover Sheet**

CHESTER County

<i>For Prothonotary Use Only:</i>	
Docket No:	2016-11335-AB


The information collected on this form is used solely for court administration purposes. This form does not supplement or replace the filing and service of pleadings or other papers as required by law or rules of court.

SECTION A

Commencement of Action:	
<input type="checkbox"/> Complaint	<input type="checkbox"/> Writ of Summons
<input type="checkbox"/> Transfer from Another Jurisdiction	<input type="checkbox"/> Declaration of Taking
<input type="checkbox"/> Petition	
Lead Plaintiff's Name: Saraswati Nirmalananda	Lead Defendant's Name: Board of Assessment Appeals
Are money damages requested? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Dollar Amount Requested: <input type="checkbox"/> within arbitration limits (check one) <input type="checkbox"/> outside arbitration limits
Is this a <i>Class Action Suit</i> ? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Is this an <i>MDJ Appeal</i> ? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Name of Plaintiff/Appellant's Attorney: John J Mahoney, Esq / Siana, Bellwoar & McAndrew, LLP	
<input type="checkbox"/> Check here if you have no attorney (are a Self-Represented [Pro Se] Litigant)	

SECTION B

Nature of the Case: Place an "X" to the left of the ONE case category that most accurately describes your **PRIMARY CASE**. If you are making more than one type of claim, check the one that you consider most important.

<p>TORT (do not include Mass Tort)</p> <input type="checkbox"/> Intentional <input type="checkbox"/> Malicious Prosecution <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Nuisance <input type="checkbox"/> Premises Liability <input type="checkbox"/> Product Liability (does not include mass tort) <input type="checkbox"/> Slander/Libel/ Defamation <input type="checkbox"/> Other: _____	<p>CONTRACT (do not include Judgments)</p> <input type="checkbox"/> Buyer Plaintiff <input type="checkbox"/> Debt Collection: Credit Card <input type="checkbox"/> Debt Collection: Other _____ <input type="checkbox"/> Employment Dispute: Discrimination <input type="checkbox"/> Employment Dispute: Other _____ <input type="checkbox"/> Other: _____	<p>CIVIL APPEALS</p> Administrative Agencies <input checked="" type="checkbox"/> Board of Assessment <input type="checkbox"/> Board of Elections <input type="checkbox"/> Dept. of Transportation <input type="checkbox"/> Statutory Appeal: Other _____ <input type="checkbox"/> Zoning Board <input type="checkbox"/> Other: _____
<p>MASS TORT</p> <input type="checkbox"/> Asbestos <input type="checkbox"/> Tobacco <input type="checkbox"/> Toxic Tort - DES <input type="checkbox"/> Toxic Tort - Implant <input type="checkbox"/> Toxic Waste <input type="checkbox"/> Other: _____	<p>REAL PROPERTY</p> <input type="checkbox"/> Ejectment <input type="checkbox"/> Eminent Domain/Condemnation <input type="checkbox"/> Ground Rent <input type="checkbox"/> Landlord/Tenant Dispute <input type="checkbox"/> Mortgage Foreclosure: Residential <input type="checkbox"/> Mortgage Foreclosure: Commercial <input type="checkbox"/> Partition <input type="checkbox"/> Quiet Title <input type="checkbox"/> Other: _____	<p>MISCELLANEOUS</p> <input type="checkbox"/> Common Law/Statutory Arbitration <input type="checkbox"/> Declaratory Judgment <input type="checkbox"/> Mandamus <input type="checkbox"/> Non-Domestic Relations <input type="checkbox"/> Restraining Order <input type="checkbox"/> Quo Warranto <input type="checkbox"/> Replevin <input type="checkbox"/> Other: _____
<p>PROFESSIONAL LIABILITY</p> <input type="checkbox"/> Dental <input type="checkbox"/> Legal <input type="checkbox"/> Medical <input type="checkbox"/> Other Professional: _____	<p>Case: 2016-11335-AB</p>  <p>CV: F000 2057629 DK: PRCV</p>	



Chester County Court of Common Pleas Cover Sheet

Case: 2016-11135-AR

 CIV:00012027524
 Dkt: COVERSHPCV

Plaintiff(s): (Name, Address, Telephone) Saraswati Nirmalananda c/o Siana, Bellwoar & McAndrew, LLP 941 Pottstown Pike, Suite 200 Chester Springs, PA 19425 610-321-5500	Plaintiff's/Appellant's Attorney (circle one) (Name, firm, address, telephone and attorney ID#) John J. Mahoney, Esq., ID # 32946 Siana, Bellwoar & McAndrew, LLP 941 Pottstown Pike, Suite 200 Chester Springs, PA 19425 610-321-5500
--	---

Defendant(s): (Name, Address, Telephone) Board of Assessment Appeals Chester County 313 W Market St, Suite 4202 West Chester, PA 19380 610-344-6105	Are there any related cases? Please provide case nos. N/A
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Defendants who are proceeding without counsel are strongly urged to file with the Prothonotary a written statement of an address AND a telephone number at which they can be reached.

Commencement of Action (if applicable):

Agreement for an Amicable Action
 Motion to Confirm Arbitration Award
 Notice of Appeal

If this is an appeal from a Magisterial District Judgment, was appellant Plaintiff or Defendant in the original action?

Jury Trial Demanded Yes No

Nature of case if not on previous cover sheet – Please choose the most applicable

<input type="checkbox"/> Annulment <input type="checkbox"/> Custody Conciliation Required <input type="checkbox"/> Custody Foreign Order <input type="checkbox"/> Custody - No Conciliation Required <input type="checkbox"/> Divorce - Ancillary Relief Request <input type="checkbox"/> Divorce - No Ancillary Relief Requested <input type="checkbox"/> Foreign Divorce <input type="checkbox"/> Foreign Protection from Abuse <input type="checkbox"/> Paternity <input type="checkbox"/> Protection from Abuse <input type="checkbox"/> Standby Guardianship	<input type="checkbox"/> Writ of Certiorari <input type="checkbox"/> Injunctive Relief <input type="checkbox"/> Mechanics Lien Claim <input type="checkbox"/> Issuance of Foreign Subpoena <input type="checkbox"/> Name Change <input type="checkbox"/> Petition for Structured Settlement <input type="checkbox"/> Protection from Sexual Violence/Intimidation
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Arbitration Cases Only Arbitration Date Arbitration Time Defendants are cautioned that the scheduling of an arbitration date does not alter the duty of the defendant to respond to the complaint and does not prevent summary disposition from occurring prior to the arbitration date. This matter will be heard by a Board of Arbitrators at the time and date specified but, if one or more of the parties is not present at the hearing, the matter may be heard at the same time and date before a judge of the court without the absent party or parties. There is no right to a trial <i>de novo</i> on appeal from a decision entered by a judge	Notice of Trial Listing Date Pursuant to C.C.R.C P 249 3, if this case is not subject to compulsory arbitration it will be presumed ready for trial twelve (12) months from the date of the initiation of the suit and will be placed on the trial list one (1) year from the date the suit was filed unless otherwise ordered by the Court To obtain relief from automatic trial listing a party must proceed pursuant to C.C.R.C P 249 3(b), request an administrative conference and obtain a court order deferring the placement of the case on the trial list until a later date.
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File with: Chester County Justice Center, Prothonotary Office, 201 W. Market St, Ste 1425, PO Box 2746. West Chester. PA 19380-0989

These cover sheets must be served upon all other parties to the action immediately after filing.
 Submit enough copies for service.

SIANA, BELLWOAR & MCANDREW, LLP
By: John J. Mahoney, Esquire, I.D. # 32946
Adrian E. Ciacci, Esquire, I.D. # 322840
941 Pottstown Pike, Suite 200
Chester Springs, PA 19425

ATTORNEYS FOR APPELLANT
SARASWATI, NIRMALANANDA



IN RE: APPEAL OF SARASWATI
NIRMALANANDA
FROM THE DECISION OF THE
CHESTER COUNTY BOARD OF
ASSESSMENT APPEALS,
MUNICIPALITY OF DOWINGTOWN
BOROUGH, CHESTER COUNTY,
PENNSYLVANIA

IN THE COURT OF COMMON PLEAS
CHESTER COUNTY, PENNSYLVANIA

NO.

TAX PARCEL NO. 50-02-0091.0000

2016 DEC -2 PM 1:11

APPEAL FROM DECISION OF THE BOARD OF ASSESSMENT APPEALS

Saraswati Nirmalananda hereby files this Petition and Appeal from the Board of Assessment Appeals to the Chester County Court of Common Pleas:

- 1) The name and address of the taxpayer is as follows:

Saraswati Nirmalananda
1400 Hampton Drive
West Bradford, PA 19335

- 2) The names and addresses of the affected taxing districts are as follows:

Downingtown Area School District
540 Trestle Place
Downingtown, PA 19335

Downingtown Borough
10 W. Lancaster Avenue
Downingtown, PA 19335

County of Chester
c/o Solicitors' Office
313 W. Market Street, Suite 6702
P.O. Box 2748
West Chester, PA 19380-0991

3) The property subject to this appeal is located at 1400 Hampton Drive, West Bradford, Pennsylvania, 19335. It is assigned Tax Parcel No. 50-02-0091.0000.

4) In July of 2016, the Appellant submitted an application for the exemption of real estate to the Chester County Board of Assessment Appeals (the "Board") on the basis of the premises being used as a place of regular stated religious worship as contemplated by the terms of the General County Assessment Law, 72 P.S. § 5020-101, *et seq.*

5) On October 11, 2016, the Board conducted an assessment hearing at which Appellant presented testimony and documentary evidence in support of its application for exemption from taxation. No court reporter was present, and there is no written record of the oral testimony provided.

6) By letter dated November 7, 2016, the Board denied the application and appeal for exemption.

7) The Board's decision is contrary to law because more than eighty-five percent (85%) of the floor space in the building on the premises is used as a place of regular stated religious worship, as contemplated by the terms of the General County Assessment Law, 72 P.S. § 5020-101, *et seq.*


8) Consistent with the requirements of Chester County Local Rule of Civil Procedure 5003(f), all documentary evidence entered as a part of the record before the Board as well as the Board's decision denying Appellant's appeal are attached as exhibits "A" and "B", respectively.

WHEREFORE, the Appellant requests that the Court review the Board's decision; conduct a *de novo* hearing; establish a tax exemption for the property located at 1400 Hampton Drive, West Bradford, Pennsylvania, 19335 of not less than 100% of the tax assessment based on the extent and area of the building and subject property being devoted to religious use as provided by law; and make such other orders and decrees with respect thereto as shall be just and proper.

SIANA, BELLWOAR & McANDREW, LLP

Date: 12/2/16

By:



John J. Mahoney, Esquire, I.D. # 32946
Adrian E. Ciacci, Esquire, I.D. # 322840

IN RE: APPEAL OF SARASWATI
NIRMALANANDA
FROM THE DECISION OF THE
CHESTER COUNTY BOARD OF
ASSESSMENT APPEALS,
MUNICIPALITY OF DOWINGTOWN
BOROUGH, CHESTER COUNTY,
PENNSYLVANIA

TAX PARCEL NO. 50-02-0091.0000

IN THE COURT OF COMMON PLEAS
CHESTER COUNTY, PENNSYLVANIA

NO.

ORDER

AND NOW, this ____ day of _____, 2016, upon consideration of the forgoing Appeal from Decision of the Board of Assessment Appeals, it is hereby ordered pursuant to 72 P.S. § 5020-518.1 that a hearing upon this appeal shall be held on the ____ day of _____, 2016, at ____ o'clock, in Courtroom No. _____. The foregoing hearing date is fixed for record purpose only. Actual trial date is to be fixed subsequently pursuant to a request of a party or parties to this action.

Within twenty (20) days after the date of entry by the Court of the Order fixing the hearing date on the appeal, the Appellant shall mail, by certified mail, a copy of the Appeal and Order to the following: the Board of Assessment; the County Solicitor; the municipality in which the tax parcel is located; the school district in which the tax parcel is located; and the property owner (if different from the Appellant). Within thirty (30) days after the date of this Court Order, the Appellant shall file an affidavit of service with the Prothonotary.

Any person or governmental agency upon whom a copy of the Appeal and Order is required to be served under the paragraph mentioned above, may intervene in the appeal proceedings as a matter of right by filing with the Prothonotary within twenty (20) days after

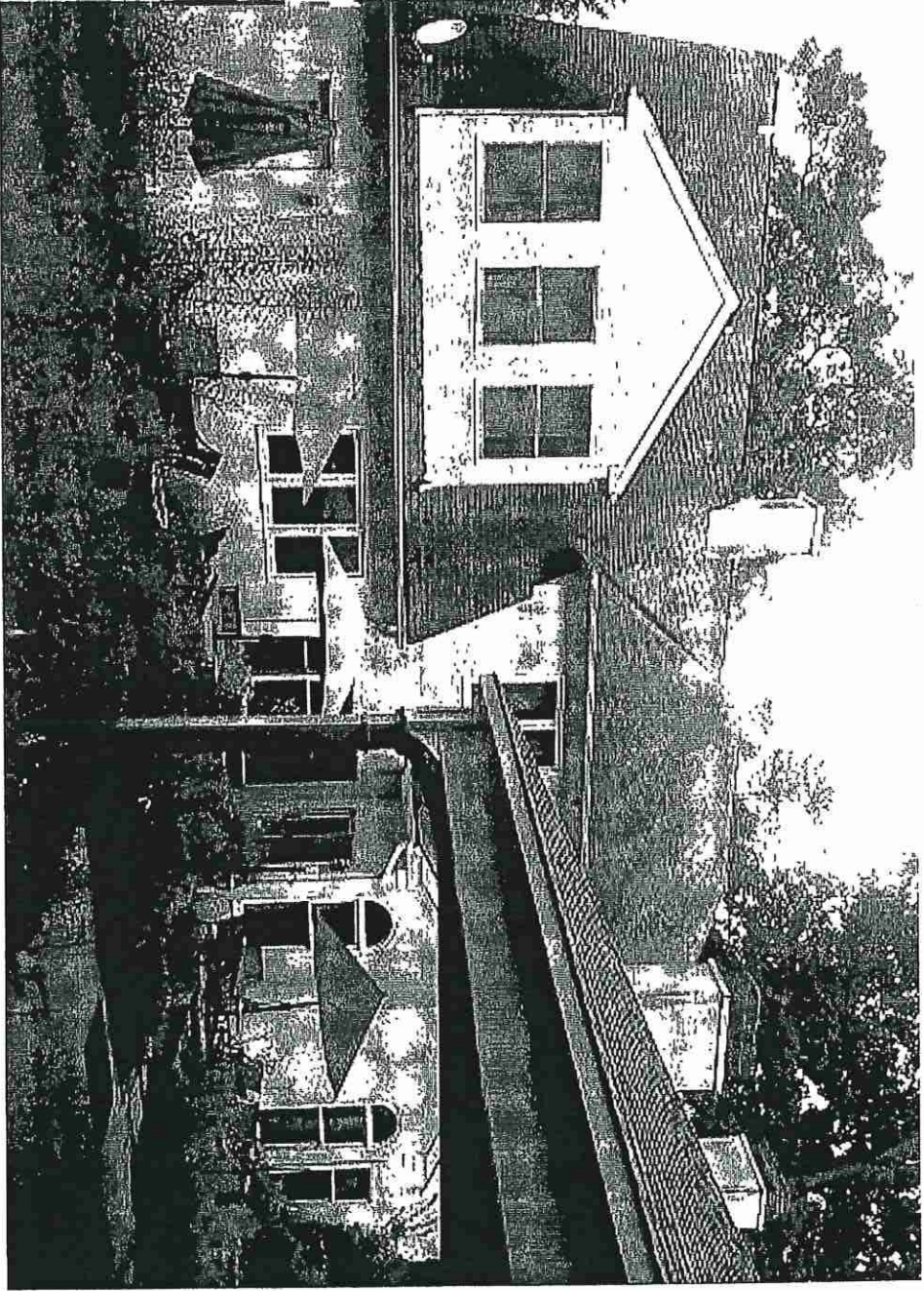
receipt of the copy of the Appeal and Order, a praecipe directing intervention either as a Appellant or Appellee. If such Praecipe is not filed by said person or governmental agency within the said twenty (20) day period, intervention thereafter shall be governed by the Pennsylvania rules of Civil Procedure 2326 through 2350, inclusive.

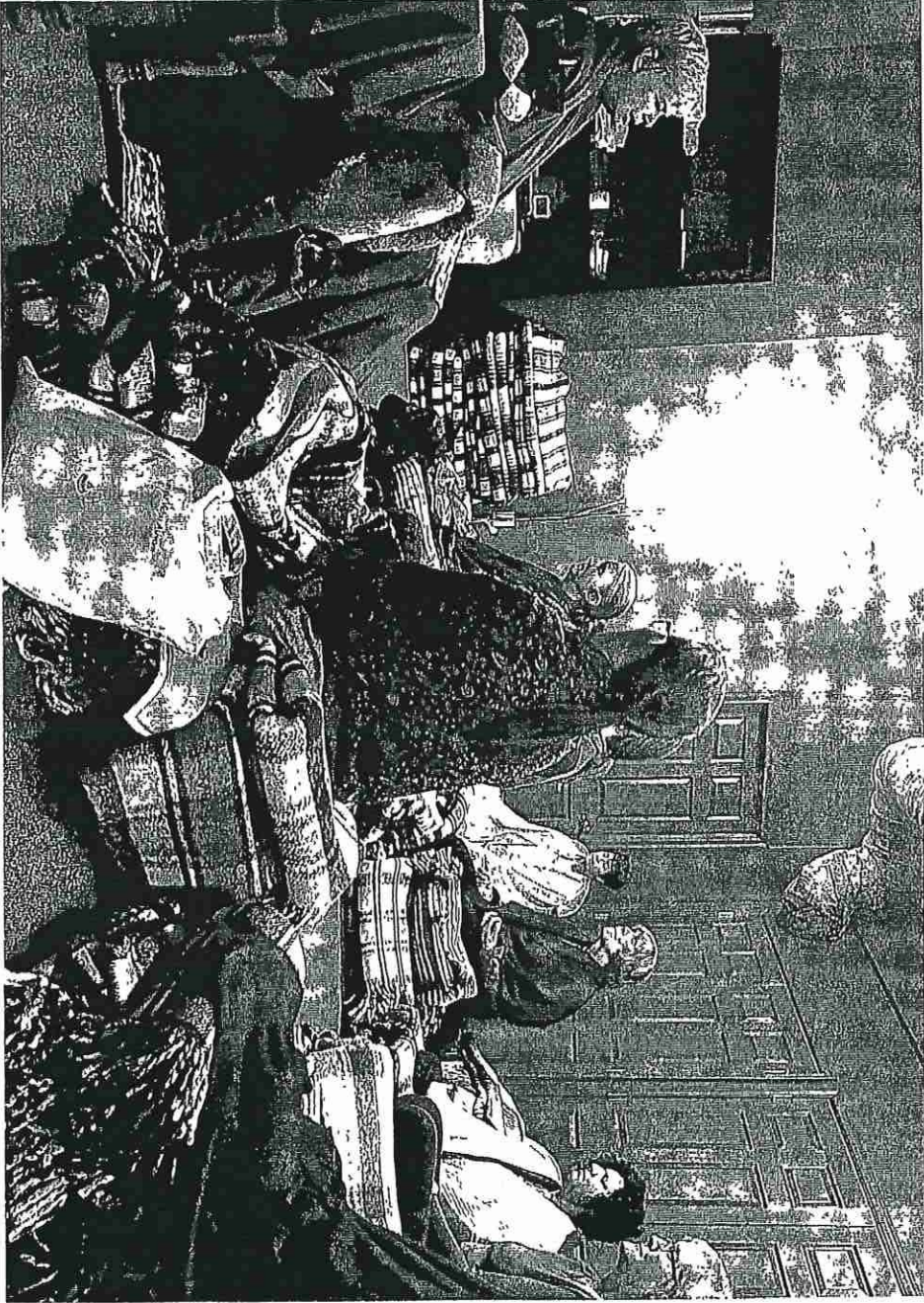
BY THE COURT:

J.

EXHIBIT "A"
Documentary Evidence Entered Before Board



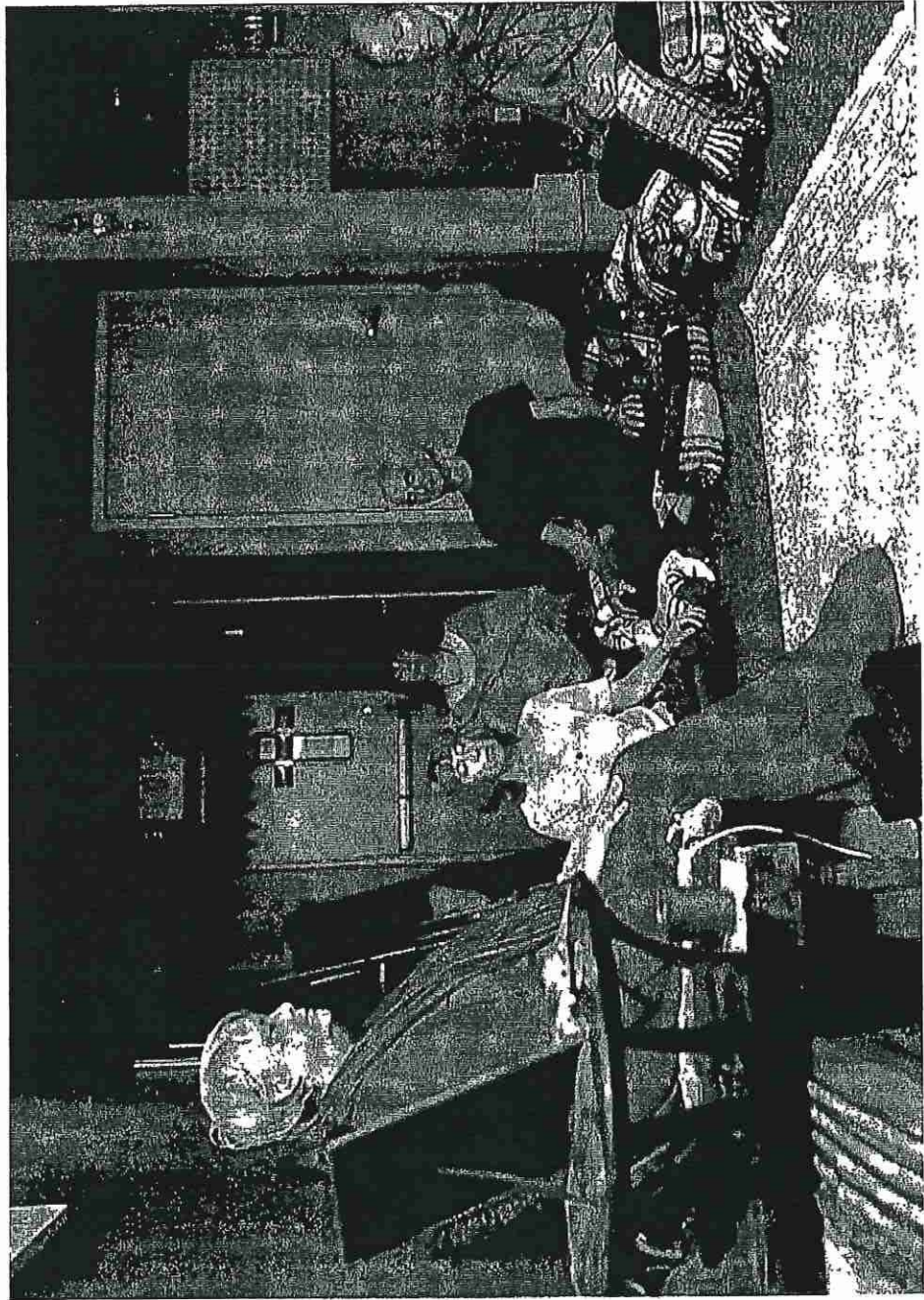


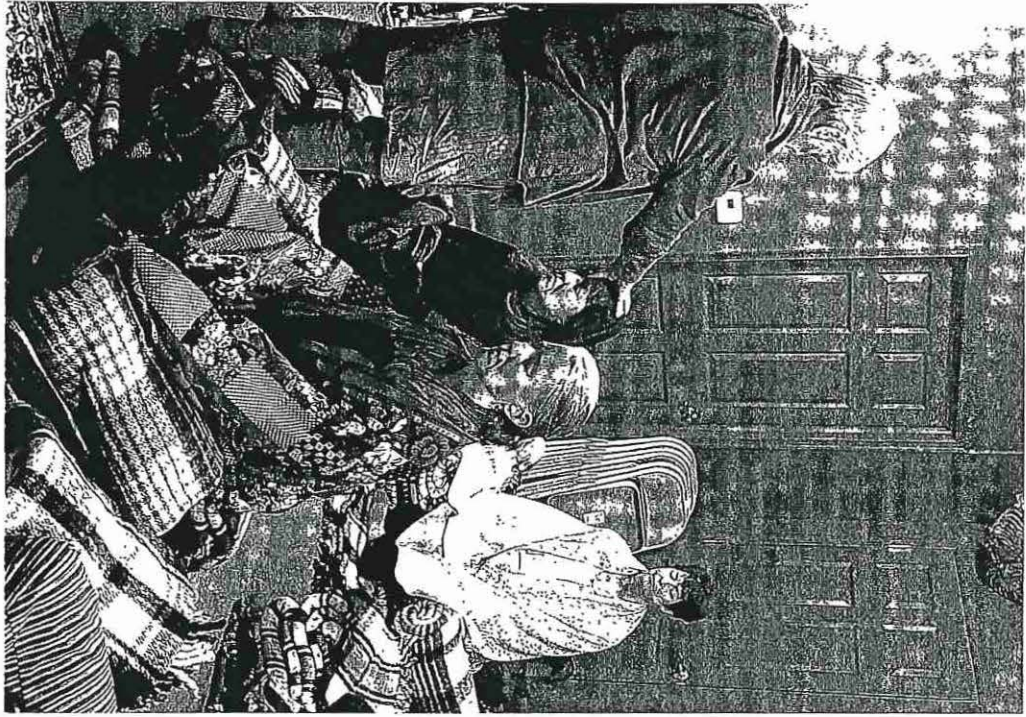






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IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752257825
June 21, 2016 LTR 4168C 0
27-1070234 000000 00

00024055
BODC: TE

SVAROOPA VIDYA ASHRAM INC
1400 HAMPTON DR
DOWNTOWN PA 19335-3674



000916

Employer ID Number: 27-1070234
Form 990 required: no

Dear Taxpayer:

This is in response to your request dated June 10, 2016, regarding your tax-exempt status.

We issued you a determination letter in November 2011, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(i).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

EXHIBIT "B"
Board's Decision

COUNTY OF CHESTER BOARD OF ASSESSMENT APPEALS

313 W. MARKET STREET, SUITE 4202, P.O. BOX 2748, WEST CHESTER, PA 19380-0991

Phone 610-344-6105

Fax 610-344-5902

Mailing Date: NOVEMBER 7, 2016

JOHN J MAHONEY
941 POTTSTOWN PK
SUITE 200
CHESTER SPRINGS PA 19425

SARASWATI NIRMALANANDA
1400 HAMPTON DR
DOWNINGTOWN PA 19335

As a result of the testimony presented at the hearing on October 11, 2016 regarding the property located at:

1400 HAMPTON DR
WEST BRADFORD
Parcel ID: 50-02 -0091.0000


The appeal for exemption for the 2017 tax year has been denied.

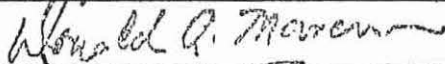
You have thirty (30) days from the above mailing date to appeal this decision to the Chester County Court of Common Pleas. Said appeal must be filed with the Prothonotary of Chester County.

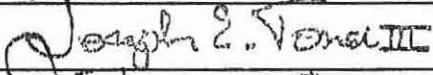
THE BOARD OF ASSESSMENT APPEALS

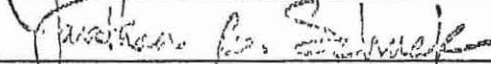
cc:

JOHN J MAHONEY
School District
Municipality








X _____
Director of Assessment

SIANA, BELLWOAR & McANDREW, LLP

By: John J. Mahoney, Esquire, I.D. # 32946
Adrian E. Ciacci, Esquire, I.D. # 322840
941 Pottstown Pike, Suite 200
Chester Springs, PA 19425

**ATTORNEYS FOR APPELLANT
SARASWATI, NIRMALANANDA**

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BOROUGH, CHESTER COUNTY,
PENNSYLVANIA

IN THE COURT OF COMMON PLEAS
CHESTER COUNTY, PENNSYLVANIA

NO.

TAX PARCEL NO. 50-02-0091.0000

2016 DEC -2 PM 1:51
FILED

CERTIFICATE OF SERVICE

The undersigned counsel hereby certifies that on this day a true and correct copy of the Appeal from Decision of the Board of Assessment Appeals was served electronically via the Court's ECF system and/or regular mail, postage prepaid to the following persons:

Chester County Board of Assessment Appeals
313, W. Market Street, Suite 4202
West Chester, PA 19380

Thomas L. Whiteman, Esq.
Solicitor for Chester County
Chester County Courthouse
2 N. High Street
West Chester, PA

Justin V. Yaich
Manager of West Bradford Township
1385 Campus Drive
Downingtown, PA 19335

John Good, Esq.
Solicitor, West Bradford Township
331 W. Miner Street
West Chester, PA 19382

Business Manager
Downingtown Area School District
540 Trestle Place
Downingtown, PA 19335


Guy Donatelli, Esq.
Solicitor, Downingtown Area School District
36 E. Market Street
West Chester, PA 19381



Christine Kimmel, Esq
Solicitor, Board of Assessment Appeals
Buckley, Brion, McGuire & Morris
118 W. Market Street, Suite 300
West Chester, PA 19382

SIANA, BELLWOAR & McANDREW, LLP

Date: 12/2/16

By: 
John J. Mahoney, Esquire, I.D. # 32946
Adrian E. Ciacci, Esquire, I.D. # 322840

SIANA, BELLWOAR & McANDREW, LLP
By: John J. Mahoney, Esquire, I.D. # 32946
Adrian E. Ciacci, Esquire, I.D. # 322840
941 Pottstown Pike, Suite 200
Chester Springs, PA 19425

**ATTORNEYS FOR APPELLANT
SARASWATI, NIRMALANANDA**



IN RE: APPEAL OF SARASWATI
NIRMALANANDA
FROM THE DECISION OF THE
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MUNICIPALITY OF DOWINGTOWN
BOROUGH, CHESTER COUNTY,
PENNSYLVANIA

IN THE COURT OF COMMON PLEAS
CHESTER COUNTY, PENNSYLVANIA

TAX PARCEL NO. 50-02-0091.0000

NO.

2016 DEC -2 PM 1:51
FILED

CERTIFICATE OF SERVICE

The undersigned counsel hereby certifies that on this day a true and correct copy of the Entry of Appearance was served electronically via the Court's ECF system and/or regular mail,

postage prepaid to the following persons:

Chester County Board of Assessment Appeals
313, W. Market Street, Suite 4202
West Chester, PA 19380

Thomas L. Whiteman, Esq.
Solicitor for Chester County
Chester County Courthouse
2 N. High Street
West Chester, PA

Justin V. Yaich
Manager of West Bradford Township
1385 Campus Drive
Downingtown, PA 19335

John Good, Esq.
Solicitor, West Bradford Township
331 W. Miner Street
West Chester, PA 19382

Business Manager
Downingtown Area School District
540 Trestle Place
Downingtown, PA 19335

Guy Donatelli, Esq.
Solicitor, Downingtown Area School District
36 E. Market Street
West Chester, PA 19381

Christine Kimmel, Esq
Solicitor, Board of Assessment Appeals
Buckley, Brion, McGuire & Morris
118 W. Market Street, Suite 300
West Chester, PA 19382

SIANA, BELLWOAR & McANDREW, LLP

Date: 12/2/16

By:



John J. Mahoney, Esquire, I.D. # 32946
Adrian E. Ciacci, Esquire, I.D. # 322840

SIANA, BELLWOAR & MCANDREW, LLP
By: John J. Mahoney, Esquire, I.D. # 32946
Adrian E. Ciacci, Esquire, I.D. # 322840
941 Pottstown Pike, Suite 200
Chester Springs, PA 19425

ATTORNEYS FOR APPELLANT
SARASWATI, NIRMALANANDA

IN RE: APPEAL OF SARASWATI
NIRMALANANDA
FROM THE DECISION OF THE
CHESTER COUNTY BOARD OF
ASSESSMENT APPEALS,
MUNICIPALITY OF DOWINGTOWN
BOROUGH, CHESTER COUNTY,
PENNSYLVANIA

IN THE COURT OF COMMON PLEAS
CHESTER COUNTY, PENNSYLVANIA

TAX PARCEL NO. 50-02-0091.0000

NO.

2016 DEC -2 PM 1:51

CERTIFICATE OF SERVICE

The undersigned counsel hereby certifies that on this day a true and correct copy of the Entry of Appearance was served electronically via the Court's ECF system and/or regular mail,

postage prepaid to the following persons:

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Case: 2016-11335-AR



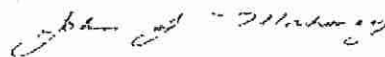
CV: 2016-11335-AR
Dkt: CESERVCV

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Date: 12/2/16

By:



John J. Mahoney, Esquire, I.D. # 32946
Adrian E. Ciacci, Esquire, I.D. # 322840

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FROM THE DECISION OF THE
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ENTRY OF APPEARANCE

TO THE PROTHONOTARY:

Kindly enter the appearance of Adrian E. Ciacci, Esquire as counsel on behalf of Appellant, Saraswati Nirmalananda, with regard to the above-captioned matter.

SIANA, BELLWOAR & McANDREW, LLP

By: 
Adrian E. Ciacci, Esquire, I.D. # 322840



Twp. Exhibit - 3

IN THE COURT OF COMMON PLEAS
FOR THE COUNTY OF CHESTER, PENNSYLVANIA

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SARASWATI NIRMALANANDA,)
DOWNINGTOWN AREA SCHOOL)
DISTRICT, DOWNINGTOWN)
BOROUGH OF CHESTER COUNTY,)

Petitioners,

) No. 2016-11335-AB

-vs-

CHESTER COUNTY BOARD OF)
ASSESSMENT APPEALS)

Respondent.)

LOKANANDA, LLC,)
DOWNINGTOWN AREA SCHOOL)
DISTRICT, DOWNINGTOWN BOROUGH)
CHESTER COUNTY,)

Petitioners,

) No. 2016-11336-AB

-vs-

CHESTER COUNTY BOARD OF)
ASSESSMENT APPEALS,)

Respondent.)

Courtroom No. 3
Chester County Justice Center
West Chester, Pennsylvania
June 12, 2017
9:30 AM

BEFORE: THE HONORABLE ROBERT J. SHENKIN



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APPEARANCES:

JOHN J. MAHONEY, ESQUIRE
On Behalf of Saraswati Nirmalananda and
Lokananda, LLC,

MARK P. THOMPSON, ESQUIRE
On Behalf of Downingtown Area School District.

ANTHONY M. BRICHTA, ESQUIRE
On Behalf of Chester County Board of Assessment
Appeals,

Arlene M. LaRosa
Official Court Reporter

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I N D E X

WITNESS	DIR	CROS	REDIR	RECROS
SWAMI SARASWATI NIRMALANANDA	4	37	69	
LYNN CATTAFI	72	83		

E X H I B I T S

EX. NO.	MARKED	ADMITTED
B-1 THROUGH B-7	4	
B-1, B-2, B-3, B-5 AND B-6		90
P-1	25	90
P-2	11	90
P-3	31	90
P-4	32	90
P-5	33	90
P-6	34	90
P-7	34	90
P-8	34	90
P-9	34	90
P-10	11	90
P-11	11	90
P-12	15	90
P-13	15	90
P-14	16	90
P-15	17	90
P-16	21	90
P-17	69	90

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(Previous to hearing commencing, Exhibits B-1 through B-7 were marked for identification.)

THE COURT: We have two cases here that are going to be tried together?

MR. MAHONEY: Yes, sir. I think they can be tried expeditiously together, two properties, similar basis.

THE COURT: Okay. You are the appellant?

MR. MAHONEY: I represent the appellant.

THE COURT: Are you ready to proceed?

MR. MAHONEY: Yes, sir.

THE COURT: All right, call your first witness.

MR. MAHONEY: Swami, please take the oath.

SWAMI SARASWATI NIRMALANANDA, having been first duly sworn, according to law, was examined and testified as follows:

DIRECT EXAMINATION

BY MR. MAHONEY:

Q. Please give us your name and most importantly spell it slowly.

1 A. My name is a Swami Nirmalananda Saraswati,
2 S-W-A-M-I, it is a title given to a monk in my
3 tradition; N-I-R-M-A-L-A-N-A-N-D-A, that's my given
4 name; and my family name is Saraswati,
5 S-A-R-A-S-W-A-T-I, and that's the name of the order,
6 the religious order to which I belong.

7 Q. What religious order and what religion is that
8 order associated?

9 A. It is an order in Hinduism.

10 Q. Are you a Hindu?

11 A. I am.

12 Q. What is Hinduism and how long has it been
13 around?

14 A. The oldest recorded text in Hinduism dates
15 from 27,000 B.C., but the text clearly documents a
16 religion that was in practice for many thousands of
17 years before that. It is undatable. It is the worship
18 of the one reality that is both beyond this world, in
19 this world and being everything in this world.

20 Q. What is an ashram?

21 A. An ashram is a residential center, like a
22 monastery or convent, where people live when they are
23 dedicating their life to the deeper practices, prayers
24 and meditations. They give them the opportunity to
25 live in the continuing experience of that divine

1 reality.

2 Q. Are you associated with an ashram?

3 A. I am the head of this ashram and was
4 previously trained in the ashram of my teacher, and I
5 am associated with the home-based ashram, which is in
6 Mumbai, India.

7 Q. Tell me, so I understand, is an ashram like
8 what a Catholic would call a parish?

9 A. In some ways, yes, and in some ways, no. An
10 ashram, the residential facility of the ashram is
11 really dedicated to people doing deep religious
12 practices to have the continuing experience of the
13 divine reality.

14 A parish is much more oriented towards serving
15 people within a defined geographic area. And there is
16 a parish next door that works with those people in that
17 area. And most of the people who come for their
18 services are people who live in their own homes. They
19 come in once or twice a week. They go back home and
20 live their life as normal lifestyle.

21 So as the ashram, we do have a public facility
22 where we hold religious services and people do come in
23 and do that kind of thing, as well as take training for
24 how to spiritualize their life. But the ashram,
25 itself, is more like a convent or monastery, and then

1 the teaching facility which is in a separate township,
2 borough is more like the parish.

3 Q. We will get into the difference between the
4 two buildings, but to complete this orientation, the
5 name again ashram, A-S-H-R-A-M?

6 A. Yes.

7 Q. The name of the ashram with which you are
8 associated is what?

9 A. Svaroopaa, S-V-A-R-O-O-P-A, Vidya, V-I-D-Y-A,
10 Svaroopaa Vidya Ashram.

11 Q. Inc.?

12 A. Inc.

13 Q. Legally it is a?

14 A. It is a legally non-profit organization
15 recognized by the IRS as a church.

16 Q. In order to facilitate an expeditious
17 resolution of this case, did you sometime ago prepare a
18 summary of the uses of the two buildings that we are
19 here to talk to Judge Shenkin about?

20 A. Yes, I did that.

21 Q. So we have got a property in West Bradford
22 Township that is the subject of a tax assessment appeal
23 requesting exemption from realty taxation. Is that
24 correct?

25 A. Correct.

1 Q. And that's the Hampton Road property?

2 A. Yes.

3 Q. In whose name is that real estate titled?

4 A. That is titled in my name because at the time
5 that we purchased it, we didn't have the organization
6 set up.

7 So in addition to me holding the title, as
8 soon as we had the organization set up, we created a
9 legal agreement that anything that is done with that
10 property, should I sell it or in the case of my demise,
11 it goes to the ashram. I can't do anything with it.

12 Q. So the organization you are referring to would
13 be the 501.C corporation?

14 A. Svaroopaa Vidya Ashram, yes.

15 Q. There is another property involved in this
16 appeal that's located in the Borough of Downingtown.
17 Is that correct?

18 A. Yes, on Lancaster Avenue.

19 Q. That is titled in what name?

20 A. Lokanada, LLC, which is a limited liability
21 corporation with a sole member, as I understand this
22 legal jargon, which is Svaroopaa Vidya Ashram.

23 Q. The ashram is the sole member of
24 L-O-K-A-N-A-D-A, LLC?

25 A. Correct.

1 Q. That is the name of the entity holding title
2 to the Downingtown Borough property, the subject of
3 this hearing?

4 A. Yes, which was formed to limit the liability
5 to the ashram.

6 Q. What, in general, is the difference -- first
7 of all, what is the use of these two properties?

8 A. The Hampton Road property --

9 THE COURT: Excuse me. Ask her one
10 property at a time. Her answer to that, the way the
11 question is phrased, I wouldn't be able to tell which
12 property is used for which purpose.

13 MR. MAHONEY: I will be glad to rephrase,
14 Your Honor.

15 BY MR. MAHONEY:

16 Q. What is the primary use and purpose of the
17 property in West Bradford Township, the Hampton Road
18 property?

19 A. The Hampton Road in West Bradford Township, it
20 is an ashram, which is like a monastery or convent, and
21 the residents there have given up family life to come
22 and devote their lives to religious purposes. We start
23 at the sunrise every morning and do our morning chants
24 and songs. I guess you would call them hymns. We call
25 them chants and meditation.

1 And then we gather together again in the
2 middle of the day for more of them, and then again in
3 the evening.

4 And in between we are either doing studies,
5 having time together or conducting programs for other
6 people who want to learn how to do the same.

7 Q. With regard to the Hampton Drive or Hampton
8 Road property in West Bradford Township, did you some
9 time ago prepare a three-page document summarizing the
10 use of the structure, the residence, as well as the
11 rooms and how they were identified?

12 A. Yes, describes the rooms and what each one is
13 used for and has floor plans.

14 Q. I am showing you a document which I have
15 marked as Exhibit 2. Can you tell us what that is?

16 A. This is the summary --

17 THE COURT: Excuse me. Has the court
18 reporter marked it?

19 MR. MAHONEY: No.

20 THE COURT: So is it just 2 as opposed to
21 P-2 for instance? Give it to the court reporter to
22 mark.

23 (Whereupon, Exhibit P-2 was marked for
24 identification.)

25 THE COURT: That will be P-2 for

1 Petitioner 2.

2 BY MR. MAHONEY:

3 Q. Can you tell us what P-2 is?

4 A. I prepared this description of the building at
5 Hampton Drive. And it describes the use of each of the
6 rooms and it has floor plans attached.

7 Q. In summary, how much of the building is used
8 primarily for religious purpose?

9 A. A hundred percent.

10 Q. Give us an idea, if you would, please,
11 referring to whatever page would be appropriate as to
12 what rooms are used for religious purpose and what
13 religious practice is engaged in each of the rooms in
14 the building.

15 A. Okay. So for us the center of everything is
16 the meditation hall, and that's where we do our
17 meditations, hymns and prayers and that's where we
18 assemble three times a day.

19 On this diagram, if you look to the left of
20 that, you have a swami meeting room. And that's where
21 I hold private spiritual counseling meetings with the
22 residents and occasionally with some of the members of
23 the community who live outside.

24 We have the parlor, and I will meet with people
25 when they come in groups there, and the reading room --

1 we have photos of these as well -- with a number of
2 couches and number of books there for people to make
3 themselves comfortable and read.

4 Even our entry hall for us is sanctified by
5 the way we have it set up. We have religious icons.
6 We leave our shoes at the door because within Hinduism,
7 you never wear -- you remove your shoes in a sacred
8 place just like Moses did at the burning bush. So we
9 have a shoe rack at the front door. And we have
10 various religious icons there that welcome people.

11 The dining room we, of course, eat there. We
12 have a number of religious icons and we chant mantras,
13 special food prayers, as many people do before their
14 meal.

15 But with the dining room and the breakfast
16 room and the kitchen, we follow a restricted diet. We
17 are pure vegetarians. We don't eat meat; we don't eat
18 fish; we don't eat eggs. And we follow eating plans
19 that are described in the ancient text, which is called
20 the ayur veda and it gives very specific kinds of foods
21 that you are supposed to eat.

22 Q. Do us have a favor and spell the name of that.

23 A. A-Y-U-R, V-E-D-A.

24 Q. Is there a religious component or aspect of
25 the diet?

1 identification.)

2 BY MR. MAHONEY:

3 Q. I show you that which has been marked for
4 identification as P-10. Tell us what that depicts.

5 A. This is a close-up of the shoe rack, but I
6 took this photo because I wanted to show you the framed
7 wall hanging over it. You may not be able to read the
8 word there, but the word underneath the photos is
9 Namaste, N-A-M-A-S-T-E, and it is the traditional
10 greeting that comes from the Hindu religion. People
11 place their palms together in front of their heart to
12 honor the divine both outside and inside and in the
13 other person.

14 So I have this poster made with about a
15 hundred of my students, each holding their hands in
16 front of their heart so that we could welcome people
17 with this recognition of the divine in them. And
18 around the room we have other similar sorts of things.

19 (Whereupon, Exhibit P-11 marked for
20 identification.)

21 BY MR. MAHONEY:

22 Q. Next photograph is marked P-11. Can you
23 please tell us what that is?

24 A. This is the inside of the meditation hall. Do
25 you get to see any of these? This is the inside of the

1 meditation hall, and this is where the residents are
2 gathered together for meditation. It is a silent
3 prayer turning inward to find God.

4 Q. In what room on the Hampton Drive is that
5 activity?

6 A. This is in the meditation hall, and I am on
7 the left leading the group.

8 MR. MAHONEY: P-12, please.

9 (Whereupon, Exhibit P-12 was marked for
10 identification.)

11 BY MR. MAHONEY:

12 Q. I am showing you a photograph marked P-12, if
13 you can please identify that.

14 A. It is the same room and the same group. We
15 had the photographer take the photos from a couple of
16 different angles just to show you a different angle on
17 it and we are meditating. It's one of our regular
18 daily practices.

19 MR. MAHONEY: P-13.

20 (Whereupon, Exhibit P-13 was marked for
21 identification.)

22 BY MR. MAHONEY:

23 Q. Next photograph is marked for identification
24 as P-13. Can you tell us what that photograph depicts?

25 A. This is my private meeting room and it is a

1 photo while I am meeting with two of the residents.

2 Q. What would be the significance of meeting with
3 two of the residents?

4 A. Sometimes it is because they are having a
5 problem with one another. Sometimes it is because they
6 are working on a project together. Sometimes it is
7 because they have a shared question about their
8 spiritual development.

9 Q. In what room would that be?

10 A. This is in the swami meeting room. On the
11 floor plan, it is to the left of the meditation hall.

12 MR. MAHONEY: P-14.

13 (Whereupon, Exhibit P-14 was marked for
14 identification.)

15 BY MR. MAHONEY:

16 Q. I show a document marked P-14. Please
17 identify that.

18 A. This is our dining room, and you can see some
19 of the paintings and iconography on the various walls.

20 Q. I have been noticing that on the last two
21 photographs, P-13 and 14. What is the significance of
22 the wall hangings? Does that have any religious --

23 A. Some of them are photos of my teacher. I
24 studied in India with my teacher. And some of them are
25 photographs of him with his teacher. This is a

1 tradition that passes down from teacher to student
2 called guru, G-U-R-U, to disciple, and it is carried
3 down through many thousands years through that way.

4 Some of them are religious icons which are
5 representations of the Divine in its many functions and
6 facets. There is one reality according to Hinduism.
7 It is monotheism, but that one reality which we will
8 call God for simplicity sake, in the act of creating
9 like in the universe into existence, that is a
10 function, something that God does.

11 So in Hinduism, they give us a particular name
12 to that Sanskrit. Sanskrit specializes in the names of
13 God. And then God in the act of granting blessings is
14 given another name, same God, and they act in granting
15 blessings. The same God in the action of chastising
16 somebody is given a different name. So all the
17 different names have associated stories with an icon.

18 MR. MAHONEY: P-15, please.

19 (Whereupon, Exhibit P-15 was marked for
20 identification.)

21 BY MR. MAHONEY:

22 Q. Next photograph we have marked as P-15. Can
23 you please tell us what is depicted there?

24 A. This is our kitchen, and we have here our chef
25 and one of the assistants that comes in to help him.

1 The chef is a paid staff member because we are focused
2 on our religious practices, as well as training others
3 to conduct similar sorts of services and practices.
4 And so we have a chef who comes in three times a week
5 and prepares our meals.

6 Q. Is it necessary for people to reside in the
7 Hampton Road property in order to practice the religion
8 of Hinduism?

9 A. No. But the Hampton Road property has some
10 zoning restraints. So they need to reside there in
11 order to share the practices that we do as residents.
12 Of course we have guests from time to time. I have
13 people over for meals regularly. And those are people
14 who are members of the religion practicing within the
15 sacred umbrella of Hinduism.

16 But the public property is really where we are
17 able to bring people in, in more frequency and higher
18 numbers. Because I have been teaching in America for
19 about 30 years, I have a number of people who want to
20 study with me. And so not only do they come to study
21 with me and to do the religious practices with me, I
22 also train them in how to take that home with them and
23 teach that in their own communities.

24 Q. Is the Hampton Road or Hampton Street property
25 necessary for religious worship?

1 A. We cannot run an ashram without having a
2 residential facility. That's what an ashram is. It is
3 a residential facility for people who want to dive deep
4 into the religion.

5 Q. Is there another word for dive deep?

6 A. Immerse yourself.

7 THE COURT: Get fully involved?

8 THE WITNESS: Merge into God.

9 BY MR. MAHONEY

10 Q. What does that mean and why is it important in
11 the practice of Hinduism?

12 A. I think any religion might say that it is all
13 about God, but Hinduism does that in an extraordinary
14 and powerful way. Not only is life only about God, but
15 life comes from God and the purpose for which you were
16 born is to know God. And to know God you have to find
17 out both outside and inside.

18 And so to make that possible, you need to
19 refine your intellect, you need to open your heart,
20 your need to refine your nervous system and even
21 spiritualize your body to be able to attune yourself to
22 those divine energies.

23 Q. Are those practices ongoing at the Hampton
24 property?

25 A. Ongoing, yeah, three times a day.

1 Q. So what practice is engaged in three times a
2 day?

3 A. In the morning we start with an hour long
4 chant in Sanskrit followed by meditation. Takes us an
5 hour and a half.

6 We come back in the middle of the day for out
7 loud prayers before our meal. And then in the evening
8 we gather together for a traditional worship ceremony
9 that is called the Arati, A-R-A-T-I, which is a candle
10 flame ceremony. And then we study text or we indulge
11 ourselves in hymns and prayer.

12 Q. Are these activities regularly scheduled?

13 A. Every day, three times a day, seven days a
14 week, 52 weeks a year.

15 Q. When you first bought the property, was there
16 a pool on the property?

17 A. There was a swimming pool on the property,
18 which is not exactly appropriate for an ashram, so I
19 had the pool removed. And we took a while to get the
20 funds and the permits, but then we built a pavilion in
21 the backyard, very large pavilion, and it is our
22 outdoor temple. So at this time of year, we are doing
23 our morning practices with the sunrise out there
24 because nature is a full course of form of God.

25 MR. MAHONEY: Would you mark that as

1 P-16, please?

2 (Whereupon, Exhibit P-16 was marked for
3 identification.)

4 BY MR. MAHONEY:

5 Q. I show you that which has been marked as P-16
6 and ask if you can identify that, please?

7 A. Yeah. On the right you see, in the foreground
8 of the photo, you see near the top you see the roof of
9 the pavilion. And there is a post almost in the middle
10 of the photo, of the concrete slab. That's where we
11 started our morning. And straight on behind the
12 pavilion looking across the whole frame of the photo,
13 this is the house. This is the back entrance to the
14 house. There are patio tables out there. Sometimes we
15 get to eat outside.

16 Q. Going back, if you would, please, to the
17 document you prepared describing the location of the
18 rooms and their use, let me ask you in summary, how
19 does the use of this home differ from a home in which a
20 family might choose to say a prayer before the evening
21 meal?

22 A. How wonderful that they do that and then after
23 their evening meal, they probably engage in other kinds
24 of activities, which might be around the television
25 set. We don't have one. Might be, you know, spending

1 time in computer games or entertaining friends and
2 talking about their lives. It is really not what we
3 do.

4 We gather together for the purpose of
5 worshiping God. That's morning, noon and night.

6 Q. How many bedrooms are in the building?

7 A. Six.

8 Q. And the people who stay there are what?

9 A. They are monks at various stages of
10 commitment. As a swami, as I described my title the
11 swami, I have gone through several stages of commitment
12 to take my final vows, which was about ten years ago.
13 So I have many who are in various stages of commitment
14 right now.

15 We have established a vow order which is
16 consistent with the order of Saraswati, which is based
17 in Mumbai. I will try to remember to spell things. So
18 in the early stages of the process, they wear white,
19 and in the kind of junior monkhood, they wear yellow,
20 and when they become swamis, they wear orange.

21 Q. If you can describe in summary fashion the
22 differences between those three orders, is that what
23 that's called?

24 A. They are three levels. Any religious order
25 will have preparatory levels. The ones wearing white

1 are called Vratin, V-R-A-T-I-N, and it means that they
2 take a vow. Vratin means vow. A vow is to meditate
3 daily and to live their life according to ten spiritual
4 principles that are given to us in the Yogi texts from
5 1,000 to 5,000 years ago.

6 Those are reversible vows that at any point in
7 time they can come to me and be released from those
8 vows. It's not a permanent vow. And they don't have
9 to live in the ashram to do that. I have probably 50
10 people at this level or preparing to enter this level
11 of vow.

12 The next level --

13 Q. Excuse me. You don't have 50 people staying
14 in this house at one time?

15 A. No, they can live with their family at this
16 level. That's fine. But we have some of them that
17 choose to live in the ashram and dedicate all day to
18 this kind of life style.

19 Q. What purpose would that serve?

20 A. To know God.

21 Q. So living in the Hampton Road property, the
22 purpose of it is to know God?

23 A. Oh, yeah. Oh, yeah. That's why they come.
24 Some of them, they take that back home with them and
25 bring that into their life and their family; and some

1 of them, their family is gone, and they are looking for
2 a viable alternative to meaning and purpose in life.
3 People come for lots of different reasons.

4 The second level is where they wear yellow,
5 and that's called brahmachari, B-R-A-H-M-A-C-H-A-R-I.
6 And brahmachari means you have now taken a vow of
7 celibacy. In addition to the vow, the vows of the
8 earlier level, you now add celibacy. Some people stay
9 with their families even after they take the vow of
10 celibacy. But they are on their way to becoming a
11 swami, which is a celibate monk with permanent vows.
12 Most brahmacharis come to live in the ashram.

13 Q. Do you consider it necessary to use the
14 Hampton Road property as a monastery as you have
15 described it in the practice of religion and in your
16 church?

17 A. If I wasn't using that one, I would use a
18 different one. It is necessary.

19 Q. Now, the organization that is the ashram also
20 uses another building in Chester County. Is that
21 correct?

22 A. Yes.

23 Q. Is that the Lancaster Road building?

24 A. Lancaster Avenue.

25 Q. Lancaster Avenue, yes.

1 MR. MAHONEY: P-1, please.

2 (Whereupon, Exhibit P-1 was marked for
3 identification.)

4 BY MR. MAHONEY:

5 Q. Let's now have you tell us what the document
6 that has been marked for identification P-1 is?

7 A. I prepared this as a summary as how we use the
8 facility of 116 East Lancaster. And there's two pages
9 of that.

10 And then there is a calendar which was printed
11 in January of the public programs, the worship services
12 that were available there at that point in time.

13 Q. So you are responsible for the selection of
14 this text on page one of P-1?

15 A. I am.

16 Q. And the rest of its content as well?

17 A. Yes.

18 Q. In summary, before we get into details, what
19 is the building in the Borough of Downingtown used for?

20 A. Religious worship and training of those who
21 will lead that kind of worship.

22 Q. Is there some part of the building that is
23 actually not used?

24 A. There is an apartment that we do have rented
25 out to a man. He is a disabled veteran, and he is

1 living in one of the apartments. That's why we are not
2 asking for a hundred percent exemption on this.

3 Q. Is that apartment roughly 10 percent of the
4 square footage of the building space or floor area?

5 A. It is maybe 12 percent.

6 Q. Is this a mixed use building?

7 A. Yes, because the top two floors are
8 residential. While we have one apartment rented out,
9 the rest of those residential spaces upstairs are used
10 for housing the trainees and the retreatants when they
11 come in for their immersion or for their training, so
12 they can take these religious practices back to their
13 communities.

14 Q. So do monks stay in this building as well?

15 A. No, none of the monks are living there. I
16 mean -- well, yes, they come in for retreats, and they
17 will stay there for 5 days or 10 days or however long
18 the retreat in training is going on. Some of them are
19 30 days, but they don't live there.

20 Q. So what -- the first floor according to this
21 document is about 3,000 square feet and you say
22 100 percent of its square footage is used for religious
23 purpose according to this document. Is that correct?

24 A. Yes.

25 Q. Please describe the religious practices that

1 are engaged in on the first floor of the building?

2 A. Okay, so we do public services three times a
3 week, Sunday morning, Tuesday evening and Thursday
4 mornings. And then we use the meeting rooms and office
5 spaces as meeting rooms. We use those when we have
6 people in town for a retreat or a training. They are
7 living upstairs. And their program is conducted in the
8 room downstairs.

9 Q. The second floor has 2600 square feet and
10 about 1,000 square feet is for that one tenant and the
11 rest is used for what?

12 A. The rest is residential facilities. There is
13 two bedrooms there. They are all shared rooms. We
14 have a policy that the -- how do I describe this --
15 that when you are in retreat for deepening your
16 experience of God, that you sacrifice a little personal
17 space and privacy. So they are all shared rooms and
18 shared bathrooms.

19 We also have a dining hall there, but we don't
20 have any cooking facilities on site. We have the meals
21 brought in from outside. We have a caterer that
22 provides the ayur vedic, A-Y-U-R V-E-D-I-C. It means
23 forest, so they can be eating according to the
24 tradition.

25 Q. This is a religious tradition?

1 A. Yes, same one.

2 Q. So third floor is devoted to what percentage
3 of religious?

4 A. Hundred percent is residential facilities for
5 the retreatants. I tried conducting retreats in a
6 facility without residential space. And what happened
7 is we put people up in a nearby hotel and the hotel
8 rented a bus back and forth for us, but it didn't work
9 because the hotel, they are going to bed at 10 o'clock
10 at night, so they can get up at 3 or 4 in the morning
11 so they can do the sunrise practices with us. And they
12 would be in bed for a couple of hours and the drunks
13 would come down the hallway from the wedding reception
14 or the New Year's party and the halls would be filled
15 with the smoke of tobacco or the smell of alcohol or
16 meat from the barbecue that was going on outside. It
17 just didn't work. I had to have a residential
18 facility.

19 Q. So smoking cigarettes is not a Hindu
20 tradition?

21 A. No, it is not. I don't think it is
22 recommended by any religion.

23 Q. How about the consumption of alcohol, is that
24 permitted?

25 A. No. We are teetotalers.

1 Q. The ground floor of this building, you said
2 that this is devoted, according to this document, to
3 religious use 100 percent. Is that correct?

4 A. Yeah, we do have some offices in there, but
5 the people who are working on their computers are
6 putting together the documents for the immersions, the
7 trainings, the teachings.

8 We have run also an active center that
9 supports people's practices. I have trained over 3,000
10 teachers and we have them teaching worldwide, and I put
11 a lot of supportive documentation, translations of
12 texts, teaching protocols on the web for their
13 students, and also support them from that center. So I
14 have people helping me with behind the scenes work all
15 for that same purpose.

16 Q. Is religious literature made available in that
17 building?

18 A. Yes. We have a small shop in the front, and
19 we only sell things that are consistent with our
20 religious purposes. So there is translations of
21 various of the Sanskrit texts. We don't sell yoga gear
22 or clothing. We don't do athletic yoga. We do some
23 meditative type of physical practices that are for the
24 purpose of attuning your body and nervous system to the
25 experience that we seek, which is the experience of

1 God.

2 Q. So there is a connection between the physical
3 body and religious practice?

4 A. Yeah, that connection is found that from your
5 body through your mind and heart to God.

6 Q. So you are not throwing spinning classes in
7 the front?

8 A. We are not. We don't sweat, not much. Slow
9 stretching.

10 Q. Page three of Exhibit P-1, as you previously
11 said, is a printout of some of the programs that were
12 being offered earlier this year at the Downingtown
13 facility. Is that correct?

14 A. Yes, when this was printed in late January.

15 Q. This information in this reported available
16 programming is representative of the uses made of the
17 Downingtown property?

18 A. Oh, yes. Yeah, we continue to hold these
19 programs.

20 Q. So if I were interested in understanding
21 meditation and you say on February 1st I could have
22 gone to a program called Meditation Made Easy, if I
23 arrive at 7:30, what would I have been taught?

24 A. We would first ask you and everybody else
25 there why are you interested in meditation so we have

1 an understanding of where you are starting from.

2 Then we would explain that the object of
3 meditation is to experience the divine presence within
4 you. And we would explain that and give some Sanskrit
5 terminology and give you a technique by which you can
6 close your eyes and look inward and experience that
7 reality.

8 MR. MAHONEY: Can I have this marked as
9 P-3.

10 (Whereupon, Exhibit P-3 was marked for
11 identification.)

12 BY MR. MAHONEY:

13 Q. I show you P-3. Can you tell us what that
14 depicts?

15 A. This is the property on Lancaster Avenue in
16 the Borough of Downingtown.

17 Q. What do you see out front walking down the
18 street in Downingtown?

19 A. Now Open Downingtown Yoga and Meditation
20 Center, and you have some banners that we are doing
21 spiritual yoga and shows meditators.

22 Q. The public could go in there and learn
23 something about Hinduism?

24 A. Absolutely. That's why we have a property on
25 the main street of town is to invite the public in,

1 just like any church.

2 MR. MAHONEY: P-4.

3 (Whereupon, Exhibit P-4 was marked for
4 identification.)

5 BY MR. MAHONEY:

6 Q. I am going to say I don't know whether this is
7 significant, but I have marked as P-4 a photograph. If
8 you can please tell us what that is?

9 A. From the front of the building, it looks much
10 smaller than it is. So this side-view gives you a
11 better understanding how deep the building is. Like
12 one of these old buildings, it gets added to on the
13 back with a parking lot beside.

14 So we have put some trees and some planters in
15 the back and created a little outdoor garden for people
16 to come out to in the midst of their full day of
17 religious practices, yoga meditation, study of the
18 texts and those things. It just shows you the size of
19 the building.

20 MR. MAHONEY: P-5, please.

21 (Whereupon, Exhibit P-5 was marked for
22 identification.)

23 BY MR. MAHONEY:

24 Q. The next exhibit is marked P-5. Please tell
25 us what that depicts.

1 A. This is the inside of one of our two teaching
2 halls there. This is the one we have designated as our
3 meditation hall, and I am leading a group meditation
4 there. It looks very similar to the meditation that
5 was photographed for the Hampton Road property. You
6 can tell the differences between the buildings by the
7 blue walls here. So this is inside the property on
8 Lancaster Avenue, and I am leading a meditation.

9 Q. Is the activity or the practice depicted on
10 that photograph a religious practice?

11 A. Yes. Meditation is communion with God on the
12 inside.

13 MR. MAHONEY: P-6, please.

14 (Whereupon, Exhibit P-6 was marked for
15 identification.)

16 BY MR. MAHONEY:

17 Q. I am showing you a photograph marked P-6.
18 Please tell us what that shows.

19 A. This is roughly equivalent to the Christian
20 tradition of laying on the hands. The way people get
21 their deep inner experiences of the divine is by
22 getting a jump start, and I am authorized within my
23 tradition to do that. And so I give them this ceremony
24 which is laying on the hands and it opens up access to
25 deeper and more ecstatic experiences within.

1 MR. MAHONEY: P-7.

2 (Whereupon, Exhibit P-7 was marked for
3 identification.)

4 BY MR. MAHONEY:

5 Q. The next photograph is P-7. Please tell us
6 what that shows.

7 A. This is another group with a meditation going
8 on in the other one of our meditation rooms. It is
9 just another group doing meditation.

10 MR. MAHONEY: P-8 and P-9, please.

11 (Whereupon, Exhibits P-8 and P-9 were
12 marked for identification.)

13 BY MR. MAHONEY:

14 Q. Maybe we can do the next two together. We
15 will start with that marked for identification as P-8.
16 What does that show?

17 A. Yeah, this is a meditation program showing me
18 leading it.

19 And P-9 is the laying on of hands.

20 Q. So I see meditation, seems like everyone has
21 their eyes closed. Is there some significance to that?

22 A. To look inward. Occasionally, people will
23 open their eyes and you can do open eye meditation, but
24 what happens when your mind settles more quietly and
25 you begin to delve inwardly, your eyes will

1 automatically close.

2 You will also see in P-9 I am holding a wand
3 of peacock feathers. This is one of the ways by which
4 the energy is transmitted, very ancient tradition
5 within our system.

6 Q. Is Lokananda a non-profit entity, Lokananda,
7 LLC?

8 A. Lokananda, LLC, I'm not conversant with the
9 organizational structure. My understanding is it is a
10 limited liability corporation. It is not a non-profit
11 organization, but it is fully owned by Svaroopaa Vidya
12 Ashram, which is church and a non-profit organization.

13 Q. You told us that those who are members of the
14 ashram are in a vowed order. Is that correct?

15 A. Some are. Many of them are just wanting to
16 come in. They start off wanting stress relief, peace,
17 and for some people this gets to be more meaningful to
18 them and then they work their way in more deeply and
19 become members of a vowed order. Lots of people don't.

20 You see the same sort of thing in the Catholic
21 church. Lots of people come in for the regular
22 programming that we offer and go home and feel like
23 they have been uplifted and their life has improved and
24 they have more of an experience of divine blessings in
25 their life. This is great. Not everyone has to become

1 a member of the vowed order, but there are the
2 diehards, and I am one of them.

3 Q. In summary, with the exception, as you say,
4 the 12 percent approximately square footage of floor
5 area of the Borough of Downingtown property, are these
6 two parcels of real estate used exclusively for
7 religious purposes as a church?

8 A. Yes, only.

9 MR. MAHONEY: That's all the questions I
10 have.

11 THE COURT: Let's go first on
12 cross-examination.

13 MR. BRICHTA: I will start, Your Honor.

14 THE COURT: Go ahead.

15 MR. MAHONEY: May I raise a point? While
16 I appreciate Mr. Brichta's participation, I want to
17 place on the record-- and maybe it is because I am
18 kind of new to this -- I understand he represents the
19 Board of Assessment Appeals, which, as I understand it,
20 is an independent adjudicatory body, which would have
21 no interest in the outcome of the court's decision. So
22 I object to its participation to as a party in this
23 proceeding.

24 THE COURT: Overruled by statute. Before
25 you begin, ma'am, you testified that 12 percent of the

1 Downingtown property is used for other than religious
2 use?

3 THE WITNESS: We have it rented out to a
4 tenant.

5 THE COURT: Did you say that 100 percent
6 of the Hampton Road property --

7 THE WITNESS: Is for religious.

8 THE COURT: There is no exception?

9 THE WITNESS: There is no exception.

10 THE COURT: Go ahead, Mr. Brichta.

11 CROSS EXAMINATION

12 BY MR. BRICHTA:

13 Q. Good morning. My name is Anthony Brichta, and
14 I represent the Chester County Board of Assessment
15 Appeals, which, as your attorney mentioned, is the body
16 that granted the petition with respect to these appeals
17 that you are appealing from. Have you always been a
18 swami, ma'am?

19 A. No.

20 Q. When did you become a swami?

21 A. About ten years ago.

22 Q. How long have you lived in an ashram?

23 A. 25 of the last 40 years.

24 Q. Before you began living in an ashram, did you
25 live in a residential property?

1 A. Yes.

2 Q. Did that property have a dining room?

3 A. Yeah.

4 Q. Did it have a kitchen?

5 A. Uh-huh.

6 Q. Did it have other rooms where people would
7 meet from time to time?

8 A. Yeah.

9 Q. Did you use that property to pray?

10 A. No.

11 Q. Were you a member of any religion before --

12 A. Oh, yes, I have tried many.

13 Q. What religions have you tried?

14 A. Mainly Christianity, but I was a Buddhist for
15 a while as well.

16 Q. During the time period when you were a
17 Christian, were you a practicing Christian?

18 A. Yeah.

19 Q. Did you go to church?

20 A. Uh-huh.

21 Q. Did you also pray outside the church?

22 A. Not really, not unless I was in great pain.

23 Q. Did you sometimes pray outside the church?

24 A. Yeah, once or twice a year.

25 Q. During the time period when you were a

1 Christian outside of a church, did you ever keep with
2 you either on your person or at your residential any
3 religious memorabilia or items?

4 A. Not really. I have never even wore a cross.

5 Q. I want to talk about the two properties. The
6 Hampton Road property, that property is within a
7 residential subdivision. Is that correct?

8 A. Yes.

9 Q. Have you received any approvals from the
10 township to run a church or run an ashram at that
11 property?

12 A. The township is very well aware of what we are
13 doing, and they treat us as a group home.

14 Q. Have you received any approvals to run a
15 religious facility at that property?

16 A. We have a letter from them, but I don't know
17 if you call that approvals. The letter approves it,
18 yes.

19 Q. Did you bring that letter with you?

20 A. I did not.

21 MR. BRICHTA: Your Honor, may I approach?

22 THE COURT: Yes.

23 BY MR. BRICHTA:

24 Q. Ma'am, I am going to give you two documents
25 that have been marked by the court reporter as B-3 and

1 B-6, Board 4 and Board 6. I will hand those documents
2 up to you and do them one at a time, but you are
3 welcome to take a look at them now if you would like.
4 And we are going to start with what I marked as B-6, if
5 you can pick it up, ma'am.

6 A. B-6. I'm not sure I can tell the difference
7 between them.

8 THE COURT: Ma'am, wait for a question.
9 BY MR. BRICHTA:

10 Q. I will represent to you that documents before
11 you, B-6 and B-3, are responses we received from you
12 through your counsel with respect to the two appeals
13 with regard to request for production of documents that
14 we had served on your counsel. So we will do them one
15 by one.

16 Looking at B-6, I will represent to you that
17 this is the response received from your counsel with
18 respect to the Hampton Road property and the appeal of
19 Saraswati Nirmalananda.

20 If it you look at the documents that are
21 attached as part of B-6, you will notice that there are
22 markings on the bottom right corner. Do you see that?
23 You are going to have to page in a few pages. Start
24 with NIR and then a number after it.

25 THE COURT: Mr. Brichta --

1 THE WITNESS: Can you show me?

2 THE COURT: That's what I am planning to
3 do.

4 THE WITNESS: I found one.

5 THE COURT: Now you are going to start
6 with one of the pages?

7 MR. BRICHTA: Correct.

8 THE COURT: Turn to that page and then
9 ask her. Sir, take her copy, the one you want her to
10 testify from. Turn to the page that you want her to
11 and maybe from then on, she will be able to locate them
12 herself. All right, you have showed her what page?

13 MR. BRICHTA: This is page number
14 NIR-00010.

15 BY MR. BRICHTA:

16 Q. Ma'am, looking at the page we just directed
17 you to, do you recognize this document?

18 A. I recognize -- I can't say that I filled it
19 out personally, but I probably have seen it before.

20 Q. This is the application for exemption of real
21 estate that you filed with the Board. Is that correct?

22 A. Okay, yeah.

23 Q. Can you go to number 7 on that page?

24 A. Yes.

25 Q. Do you see that? And this is where the form

1 asks you to state fully the actual uses presently being
2 made of the property, correct, ma'am?

3 A. Correct.

4 Q. You wrote -- and I am going to read it and you
5 tell me if I read it correctly or not -- this is our
6 residential monastery. One half of the property is
7 used for prayer and as a meditation hall; 3/8 of the
8 property is used as a residential facility for monks
9 living in the monastery for religious practices and
10 studies, and remaining 1/8 of the property is
11 residential space for Swami Nirmalananda Saraswati, the
12 spiritual head of Svaroopaa Vidya Ashram.

13 Did I read that correctly?

14 A. Yes.

15 Q. I am going to direct you to another page?

16 THE COURT: What page?

17 MR. BRICHTA: Page one, NIR-00001.

18 BY MR. BRICHTA:

19 Q. Do you see that, ma'am? Do you have page one
20 ma'am?

21 A. Yes.

22 Q. That's your description of how the property is
23 used?

24 A. Yes.

25 THE COURT: I'm sorry. Which property?

1 MR. BRICHTA: This is the Hampton Drive
2 property.

3 THE COURT: Still on Hampton Drive?

4 MR. BRICHTA: Correct.

5 BY MR. BRICHTA:

6 Q. You went through this with your counsel a
7 little bit, but we are going to ask you some follow-up
8 questions. You have a section that starts ground
9 floor. Do you see that?

10 A. Yes.

11 Q. Under that, you have a section for meditation
12 hall?

13 A. Yes.

14 Q. Now, you said that for the meditation hall
15 there is praying, but there is no specific schedule.
16 Is that correct?

17 A. There is a specific schedule. We start at the
18 sunrise and we return in the middle of the day and do
19 it again in the evening before bed.

20 Q. Is that schedule memorialized in any document
21 or calendar?

22 A. Yeah, we have it on the website and we have it
23 in our own internal documents. I didn't bring it, but
24 we did it this morning.

25 Q. Do you use the meditation hall for anything

1 other than those meetings?

2 A. No.

3 Q. What is located within the meditation hall?

4 A. Lots of open space, altars around the side of
5 the room. We have seen a photograph of it with
6 religious icons on the altars.

7 Q. Under that you have meeting room. Do you see
8 that, ma'am?

9 A. Yes.

10 Q. And you discussed that a little bit earlier.
11 Those are meetings with you and people that may be
12 living in the household at that time. Is that correct?

13 A. Yes.

14 Q. Is the meeting room used for anything other
15 than those meetings?

16 A. No.

17 Q. Are those meetings regularly scheduled or are
18 they on an as-needed basis?

19 A. They are on an as-needed basis.

20 Q. Can you approximate how often, how many times
21 per day or per month the meeting room is used for
22 meetings between you and someone else?

23 A. 15 to 20 times a month.

24 Q. Then you have a kitchen and dining room?

25 A. Yes.

1 Q. And you indicated that's for preparation of
2 food for the people that are living at the ashram at
3 that time?

4 A. Correct, and the food is according to the
5 principles of our tradition.

6 Q. And the reading room?

7 A. Yes.

8 Q. You described this as a sunroom that is used
9 as a reading room?

10 A. Yes, it is.

11 Q. As well as for informal meetings. Is that
12 correct?

13 A. Occasionally. If there is any privacy needed,
14 we go into my personal meeting room.

15 Q. What kind of informal meetings?

16 A. If I see 2 or 3 of the monks there and they
17 are reading, I will stop by and chat for a little bit.
18 They will ask me questions about what they are reading
19 or discussing. We call that an informal meeting.

20 Q. For the Hampton Drive property, the 1400
21 Hampton Drive property, is there any type of formal or
22 informal rules or regulations for what people can do on
23 the property that are living on the property?

24 A. Very formal rules, yes.

25 Q. With respect to the reading room, is there any

1 prohibition what texts can be read in the meeting room?

2 A. No. I encourage them to read and study
3 widely.

4 Q. And that includes texts or reading that's not
5 related to the religious?

6 A. They are not supposed to read novels. They
7 are not supposed to fill their mind with other people's
8 images.

9 Q. But they can read whatever they want even if
10 it is not a specific religious text?

11 A. Oh, yeah, oh, yeah.

12 Q. The entry hall and parlor you have, that's for
13 receiving guests who come for private meetings. That's
14 not where the private meetings are held?

15 A. Correct, that's an entry.

16 Q. Essentially, a foyer?

17 A. A foyer and small meeting area beside it.
18 Sometimes I will meet with somebody there. If they
19 bring me flowers, I will sit and chat there.

20 Q. With respect to the reading room, with respect
21 to the meetings held in the meeting room, are those on
22 any type of stated schedule?

23 A. No.

24 Q. They are not regularly set?

25 A. No.

1 Q. And the upstairs section, you indicate that
2 there are six bedrooms for monks and residents with
3 three single occupancy and three double occupancy. Is
4 that correct?

5 A. Yes.

6 Q. Does that mean that there are 12 monks living
7 there?

8 A. No, it is not currently full.

9 THE COURT: But set up for nine people?

10 THE WITNESS: It is set up for nine.

11 THE COURT: That's separate from your
12 residential?

13 THE WITNESS: I am one of the three
14 singles.

15 THE COURT: Okay.

16 THE WITNESS: Me and eight others.

17 THE COURT: Maximum of eight people and
18 yourself?

19 THE WITNESS: Yeah.

20 BY MR. BRICHTA:

21 Q. Can you approximate or give the Court an idea
22 of what percentage of time those bedrooms are utilized
23 for someone living there?

24 A. For their sleeping?

25 Q. I guess the question is -- let me be more

1 specific. You said that although you can have up to
2 eight monks and yourself, it is not always the case
3 that there are eight monks and yourself. Is that
4 correct?

5 A. Yeah, we don't always have eight in residence.

6 Q. You don't always have full occupancy?

7 A. Yes.

8 Q. Can you approximate what the normal occupancy
9 is?

10 A. Six. Normally, we have six.

11 Q. Who determines who can become a resident and
12 not become a resident?

13 A. I do.

14 Q. Is there any time limitation on when the monks
15 that become a resident at the Hampton Drive property
16 have to leave?

17 A. No.

18 Q. If they are part of the ashram and they live
19 there --

20 A. They can be for the rest of their life, but it
21 is not required.

22 THE COURT: Excuse me. You said can or
23 can't be?

24 THE WITNESS: It can. It may be for the
25 rest of their life, but it is not required.

1 BY MR. BRICHTA:

2 Q. They can come and go as they please?

3 A. It is by mutual agreement. I am the head of
4 the order.

5 Q. But if you have a monk living there and he or
6 she decides they want to leave, they can decide to do
7 so?

8 A. Oh, yeah, but we talk about it. We come to a
9 meeting of the minds. Sometimes I decide they have to
10 go.

11 Q. Do you charge rent for any of those
12 individuals that will live on a part-time or full-time
13 basis on the property?

14 A. Some of them pay rent; some of them do not.

15 Q. How do you make the determination who pays
16 rent and who doesn't?

17 A. It is based on need.

18 Q. Based on their financial capacities?

19 A. Yeah.

20 Q. What are the rents that you currently charge
21 at the property?

22 A. The maximum is \$1,500 a month, which includes
23 their meals and their studies, but we have some who pay
24 zero.

25 Q. Forgive me if you said this. How many people

1 are living there currently?

2 A. Six.

3 Q. Five and yourself?

4 A. Yes.

5 Q. What are the rents being charged to those five
6 individuals?

7 A. I don't know. I have to look into the
8 bookkeeping.

9 Q. Can you approximate what they are?

10 A. No. I don't carry that in my head.

11 Q. Are all five of those people paying some
12 amount of rent?

13 A. No.

14 Q. Do you know how many are paying rent and how
15 many are not?

16 A. I couldn't tell you that without looking it
17 up.

18 Q. But you picked 1500?

19 A. That's the maximum.

20 Q. That's a maximum?

21 A. Yeah.

22 Q. Is that standard or is that an exception to
23 the rule?

24 A. I wouldn't be able to tell you that without
25 looking it up. I'm sorry. I didn't come prepared with

1 that information.

2 Q. Do you pay rent?

3 A. I do not.

4 Q. You live rent-free at the property?

5 A. I live rent-free and I work for free.

6 Q. When a monk pays rent to live at the property,
7 who do they pay?

8 A. Svaroopaa Vidya Ashram.

9 Q. They cut a check or give cash to the ashram?

10 A. They probably write a check. I am not
11 familiar with that process. I'm not involved in that.

12 Q. I understand you are applying for exemption,
13 but who currently pays for the real estate taxes on the
14 property?

15 A. The ashram does.

16 Q. Do they pay directly or do they pay through
17 you?

18 A. No, not through me. The ashram pays for
19 everything. That's why we have a signed agreement
20 between me and the ashram that the property, while it
21 is in my title, is fully under the ashram's use; and
22 should anything happen to me or should I sell the
23 property, it all goes to the ashram.

24 Q. When did you acquire the property?

25 A. About ten years ago.

1 Q. How is the property financed?

2 A. With a mortgage in my name and donations from
3 students for the purchase, for the down payment and for
4 the continuing payment.

5 Q. Do you recall the purchase price for 1400?

6 A. I'm sorry, I don't.

7 Q. Do you recall or have any, can you give any
8 estimate of what percentage was paid down and what was
9 applied through a lender?

10 A. I'm sorry. I apply my mind mainly to God. I
11 don't carry that stuff in my head. That's what
12 computers are for.

13 Q. Some portion was financed through a lender.
14 Is that correct?

15 A. Oh, yeah, we have a mortgage.

16 Q. For the portion that was financed through a
17 lender for the mortgage, who is the obligor on the
18 mortgage? Is it you or is it the ashram?

19 A. It is me because the property is in my name.
20 The mortgage is also in my name.

21 Q. So you personally signed all the documentation
22 regarding the purchase?

23 A. I did, yes.

24 THE COURT: Who actually pays the
25 mortgage at the current time?

1 THE WITNESS: The ashram. We have looked
2 into changing the title.

3 MR. BRICHTA: Ma'am, there is no
4 question.

5 THE COURT: Well, actually, go ahead.
6 That's expanding on another answer.

7 THE WITNESS: We have looked into
8 changing the title and refinancing the mortgage, but it
9 is very hard for a church to get a mortgage on a
10 residential property. And so that's why we did the
11 agreement that anything to do with the property would
12 refer to the ashram and the ashram pays for it fully.

13 BY MR. BRICHTA:

14 Q. Other than the rent that is charged to some of
15 the monks that live at the 1400 Hampton Drive property,
16 how else are the expenses attended to the property?

17 A. By donations.

18 Q. By donations?

19 A. Yes, I have thousands of students. They
20 donate to support. You might call it the mother house.

21 Q. Do you have any understanding or estimate as
22 you sit here today as to what portion of the expenses
23 related to the property are paid through donation and
24 what portion are paid through the rent that is
25 generated by the property?

1 A. Significantly higher portion from donations,
2 but I would have to look at financial reports.

3 Q. You didn't bring any documentation?

4 A. No. It is mainly supported by donations.

5 Q. Going back to page one, page NIR-1 of
6 Exhibit 6, on the upstairs section where we talked
7 about the bedroom, there's three bathrooms for the
8 monks. Those are used just like a normal bathroom?

9 A. Yeah.

10 Q. They are not used for religious services or
11 anything like that?

12 A. No. It is a bathroom.

13 MR. MAHONEY: We will not be invoking any
14 overly broad meaning of the term religious experience
15 to justify the use of the bathrooms.

16 BY MR. BRICHTA:

17 Q. Then there is a basement section?

18 A. Yes.

19 Q. Do you see that you indicated that's for
20 mechanical, storage of extra furniture and boxed
21 documents. Is that correct?

22 A. Yes.

23 Q. Whose furniture is stored down there?

24 A. The ashram.

25 Q. Any of your personal furniture?

1 A. No. I don't have any personal furniture.

2 Q. What kind of documents?

3 A. Documents related to the ashram in previous
4 years.

5 Q. Is the basement also 2,000 square feet?

6 A. Yeah.

7 Q. The basement isn't utilized in any portion of
8 time for religious worship or services is it?

9 A. No, but everything that's stored in it is
10 related for religious purposes.

11 Q. Ma'am, I am going to direct your attention to
12 Exhibit B-3. Do you have that in front of you?

13 A. Yes, I do.

14 MR. BRICHTA: May I approach, Your Honor?

15 THE COURT: Yes.

16 BY MR. BRICHTA:

17 Q. Ma'am, I am going to help you get there. I am
18 going to direct you to, on B-3, page one. And I would
19 just note for the record that the pages on Exhibit B-3
20 are with a Bates stamp LOK and then a series of
21 numbers. Do you see that, ma'am?

22 A. I do.

23 Q. Looking at LOK-1, this is the application for
24 exemption of real estate filed with respect to the
25 Downingtown East Lancaster Avenue property. Is that

1 correct?

2 A. Yes.

3 Q. And could you go to section seven. Do you see
4 that?

5 A. Yes.

6 Q. I am going to read it and tell me if I read it
7 correctly. This is our public location. Approximately
8 two-thirds of the building is used for --

9 A. 2/6.

10 THE COURT: Excuse me?

11 THE WITNESS: 2/6. The copy you have
12 given me says 2/6.

13 MR. BRICHTA: I may have read it
14 incorrectly. This is our public location.
15 Approximately 2/6 of the building is used for religious
16 services and classes, as well as spiritual healing
17 sessions. Approximately 3/6 of the building is used
18 for housing of students and monks coming for training.
19 The other 1/6 of the building is currently rented out
20 to a private tenant.

21 THE WITNESS: Yeah, my math was
22 incorrect. We have gone back and measured it. So it
23 is not 2/6. It is a little less.

24 BY MR. BRICHTA:

25 Q. My question is, that's what is reflected on

1 your application?

2 A. The question is what?

3 Q. All I am asking at this point is what I read
4 is correct?

5 A. Oh, yes, that's what's written on the
6 application.

7 Q. And when you appealed to the Board, they gave
8 you 2/6 exemption, correct?

9 A. I don't know. I don't remember the numbers.

10 Q. Directing your attention to LOK-12 on exhibit
11 B-3, do you have that in front of you, ma'am?

12 A. I have it.

13 Q. And this is your description of property usage
14 for the East Lancaster property. Is that correct?

15 A. Yes.

16 Q. Now, I am going to go through the different
17 sections. Do you see where it says Ground Floor?

18 A. Yes.

19 Q. Classrooms, you have 1100 square feet is used
20 for religious practices and trainings are held in here
21 approximately 225 days?

22 THE COURT: Excuse me. When you look
23 down, you mumble.

24 MR. BRICHTA: Okay.

25 THE COURT: So try, if you need to be

1 reading something and looking down at it, try to speak
2 slowly and more clearly.

3 MR. BRICHTA: Understood.

4 THE COURT: Thank you.

5 BY MR. BRICHTA:

6 Q. Ma'am, we are on page 12 of Exhibit B-3. Do
7 you see the section that says Ground Floor,
8 3,000 square feet?

9 A. Yes.

10 Q. Under that, it says Classrooms, 1100 square
11 feet?

12 A. Yes.

13 Q. And you indicated that that 1100 square feet
14 is to be used for religious practices and trainings.
15 Is that correct?

16 A. Correct.

17 Q. Is there a set schedule for the religious
18 practices and trainings that are held in those
19 classrooms?

20 A. Yes. We do religious practices and services
21 on Sunday mornings, Tuesday evenings and Thursday
22 mornings. And the retreats, the immersions and
23 trainings are held at -- the calendar is usually
24 published. I just published a couple days ago in June
25 the calendar for 2018 that tells what various programs

1 will be held. So that's all prearranged.

2 Q. Are those classrooms used for anything else
3 other than what you just stated?

4 A. No.

5 Q. Are members of the ashram free to go in those
6 classrooms or conduct other meetings in those
7 classrooms whenever they want?

8 A. No.

9 Q. Are members of the public permitted to use
10 those classrooms?

11 A. No.

12 Q. Under that you have administrative offices
13 650 square feet?

14 A. Uh-huh.

15 Q. And you indicate these are meeting rooms and
16 office spaces for the full-time church employees
17 handling the logistical work that support our programs
18 in Downingtown, as well as worldwide. What kind of
19 logistical work are you referring to?

20 A. As I described earlier, preparing handouts,
21 documents, website pages that will support people in
22 their studies and their religious practices.

23 What I would add to this paragraph now is we
24 not only have church employees working in those rooms,
25 we also have several volunteers now who are working in

1 there.

2 Q. Are the volunteers members of the ashram?

3 A. Yes, they are.

4 Q. These are administrative offices. They are
5 not used for prayer sessions or private meetings?

6 A. The church can't function without having
7 certain things handled. Those are all for the purpose
8 of having the church able to do its work.

9 Q. The question is: Are administrative offices
10 used for private meetings and prayer services?

11 A. Yes, they are, but not as much as the ashram.
12 So we definitely do private meetings and we definitely
13 do what we call mantras and spiritual practices in
14 there, absolutely.

15 Q. On a regular schedule?

16 A. On a regular schedule. Thursday mornings with
17 the staff; and the other schedule, the others are
18 depending on the calendar for the annual programs. So
19 we do things that support that in those offices, yeah.

20 Q. Underneath that you have bathrooms, and you
21 have entry areas front and back, 750 square feet. Is
22 that correct?

23 A. Yes.

24 Q. And those are essentially foyers for people to
25 get into the building?

1 A. For people who are coming for religious
2 purposes.

3 Q. For them to access the building?

4 A. Yeah, you have to have a way for people to get
5 in and out.

6 Q. Underneath that you have shop for religious
7 supplies?

8 A. Yes.

9 Q. Who is entitled to shop at the shop?

10 A. Anybody who is coming to our services and
11 trainings and programs might be interested in the
12 things we carry. It is open to the public, as are our
13 services.

14 Q. Can you estimate how much revenue is generated
15 from the gift shop?

16 A. Not very much. I can't really tell you the
17 number, but it is a very small percentage of what we
18 do.

19 Q. Is the gift shop open -- when is the gift
20 shop open?

21 A. When we are holding programs.

22 Q. If you go to page 13, the next page LOK-13,
23 you have second floor, 2,600 square feet. Is that
24 correct?

25 A. Yes.

1 Q. You have two bedrooms for monks and teachers
2 in training. Is that correct?

3 A. Yes.

4 Q. How often are those bedrooms utilized by monks
5 and teachers in training?

6 A. About 225 days a year. I saw that on the
7 previous page.

8 Q. That's when people are visiting the ashram for
9 retreats?

10 A. Yes. They are in short-term residence.

11 Q. Are those individuals who are staying in those
12 two bedrooms from time to time, do they pay rent?

13 A. Yes, they do. We couldn't support the
14 building. We couldn't support the residential part of
15 the building if they weren't paying for their residence
16 while they were there.

17 Q. Somebody in the ashram, they are going
18 participate in the retreat --

19 A. They pay for their housing and meals.

20 Q. How much do they pay?

21 A. I don't know. I would have to look that up.

22 Q. Approximately, the 1500 that you mentioned
23 earlier?

24 A. No, because they are not staying for a month.
25 There is a daily rate, like a hotel.

1 Q. What's the daily rate?

2 A. I would have to look that up. I don't have
3 that information.

4 THE COURT: To whom is it paid?

5 THE WITNESS: Svaroopaa Vidya Ashram.

6 BY MR. BRICHTA:

7 Q. Can you approximate on an annual basis how
8 much funds are generated?

9 A. No. I would have happily brought financial
10 statements if you had asked me to provide these numbers
11 in advance, but I don't carry any of that in my head.

12 THE COURT: Does anybody stay there and
13 pay rent who is not there solely for the purpose of
14 participating in the religious practices?

15 THE WITNESS: Nobody.

16 BY MR. BRICHTA:

17 Q. With respect to the students study hall, is
18 that roughly equivalent to the reading room that's at
19 the Hampton Drive property?

20 A. Yes.

21 Q. You have dining room with kitchen. That's for
22 preparation of meals and eating meals?

23 A. Yeah. We don't actually prepare the meals.
24 We have a caterer who does our specialized diet and
25 brings the meals in.

1 Q. You have tenant apartment further down the
2 list. Do you see that?

3 A. Yes.

4 Q. How much -- is that apartment currently
5 rented?

6 A. It is, to a disabled veteran who part of his
7 rent is paid by the V.A.

8 Q. What rent do you charge that veteran?

9 A. I don't know. I would have to look that up.

10 Q. Can you approximate it?

11 A. I'm sorry, I can't.

12 Q. The third floor you have five bedrooms for
13 monks and teachers in training?

14 A. Yes.

15 Q. Are they roughly the same use as the two
16 bedrooms on the second floor?

17 A. Yes, they are.

18 Q. And then the student living rooms, are those
19 roughly equivalent to the students study halls on the
20 second floor?

21 A. Yeah, they are.

22 Q. And then you have kitchens and bathrooms
23 below?

24 A. Yes.

25 Q. The people who come to live at the, I am going

1 to call it the Lancaster Avenue property, the purpose
2 of them being there is to be on a spiritual retreat?
3 Is that what it is?

4 A. They come either for a spiritual retreat or
5 training so they are able to conduct similar kinds of
6 worship and trainings in their own hometown. They
7 don't live there. They are staying there for short
8 periods of time, anywhere from 5 to 10 days.

9 Q. If they are coming for the spiritual retreat,
10 in other words, not coming for training, do they have
11 to be a member of a specific ashram or any ashram to
12 come for the retreat?

13 A. They have to fulfill prerequisites before they
14 can come for the retreat. Those prerequisites are they
15 have to have initial level of training in their own
16 hometown before they can come to the what I call the
17 mother house.

18 Q. Are the spiritual retreats open to individuals
19 who are not currently practicing any specific religion
20 but perhaps want to learn more about it?

21 A. We run 3 or 4 a year that are open to anybody
22 that want to know more about what we do, yeah.

23 Q. We looked at a picture earlier of the front of
24 the Lancaster Avenue property. Do you remember that?

25 A. Yes.

1 Q. You are obviously familiar with the front of
2 the Lancaster property?

3 A. Yes.

4 Q. I believe it says Yoga and Meditation Center.
5 Is that correct?

6 A. That's correct.

7 Q. Are members of the public permitted to use the
8 facility for yoga?

9 A. They are permitted to come to our yoga classes
10 when we hold them, but they are not like you find in
11 the gym. We don't do exercise yoga. We do a
12 meditation-based yoga and for the purpose of
13 spiritualizing our body so you are prepared to have the
14 experience of God.

15 Q. Do members of the public go to those classes?

16 A. Occasionally.

17 Q. What prerequisites do they have to fulfill --

18 A. They don't have to fulfill any prerequisites.
19 Just like anybody attending a church doesn't have to
20 fulfill. For us that's part of our religious practice.

21 Q. If you let me finish the whole question.

22 A. I'm sorry.

23 Q. And we won't jump all over each other. I was
24 asking what prerequisites, if any, do the members of
25 the public have to fulfill before they can go to your

1 yoga classes?

2 THE COURT: All right, she answered that
3 question. Next question.

4 BY MR. BRICHTA:

5 Q. How much time during the day is the facility
6 utilized for those yoga classes?

7 A. For those yoga classes, six hours a month.

8 Q. Are members of the public charged to go to
9 those yoga classes?

10 A. Yes, for those classes.

11 Q. How much are they charged?

12 A. The equivalent of about \$10 an hour. That one
13 I know.

14 Q. Who do they pay?

15 A. Svaroopaa Vidya Ashram.

16 Q. What are those funds used for?

17 A. The operations of the church.

18 MR. BRICHTA: That's all I have, Your
19 Honor.

20 THE COURT: Is that tenant apartment, is
21 that the 12 percent that you were referring to earlier?

22 THE WITNESS: Yes, it is.

23 THE COURT: Mr. Thompson, cross examine.

24 CROSS EXAMINATION

25 BY MR. THOMPSON

1 Q. Saraswati, I represent the school district. I
2 have a couple of follow-up questions. The Hampton Road
3 property, that's in a residential subdivision. Is that
4 correct?

5 A. It is.

6 THE COURT: Hasn't moved since Mr.
7 Brichta asked that question.

8 BY MR. THOMPSON:

9 Q. Have you made any structural changes to the
10 house?

11 A. Yeah. We finished kind of a bonus room.
12 There was a bonus room that was unfinished, and we
13 finished that and put some windows in it and took out
14 the pool and added the outdoor temple in the backyard.

15 Q. Was that the reading room, the bonus room?

16 A. No, one of the bedrooms.

17 Q. On the first floor, the kitchen, though, in
18 the house is no different than any other residential
19 kitchen in a residential dwelling?

20 A. Correct. The way we use it is what the
21 difference is.

22 Q. And the dining room as well?

23 A. Correct.

24 Q. What do you use the garage for?

25 A. The garage stores a number of things that are

1 used to run the household and manage the activities
2 there, the monastery activities. We have one car. The
3 ashram-owned vehicle is stored in the garage.

4 Q. Do you have a homeowner's association in that
5 neighborhood?

6 A. We do.

7 Q. Does the ashram pay the homeowner's
8 association fee?

9 A. Yes, it does.

10 MR. THOMPSON: I don't have any further
11 questions.

12 THE COURT: Redirect?

13 (Whereupon, Exhibit P-17 was marked for
14 identification.)

15 REDIRECT EXAMINATION

16 BY MR. MAHONEY:

17 Q. I have marked something for identification as
18 P-17. If you can tell us what that is. Don't get into
19 those long multi-syllabic names yet.

20 A. It is to show you the structure of the
21 organization above me. The box on the bottom describes
22 me, Swami Nimalananda, as the spiritual head of
23 Svaroop Vidya Ashram. I was installed by Swami
24 Shankarananda, S-H-A-N-K-A-R-A-N-A-N-D-A, and he has --

25 THE COURT: Excuse me. Ask your next

1 question. Why don't you ask it in a way --

2 THE WITNESS: I am in --

3 THE COURT: Excuse me. Are you done?

4 THE WITNESS: Uh-huh.

5 THE COURT: Thank you. Why don't you ask
6 it in a way that doesn't require the actual name.

7 MR. MAHONEY: Okay, I will happy to do
8 so.

9 BY MR. MAHONEY:

10 Q. The ashram of which you are the spiritual head
11 fits within some other larger organizations. Is that
12 correct?

13 A. Correct.

14 Q. And the organization, if you will, immediately
15 above on an organizational flow chart, if you will, the
16 ashram of which you are the spiritual head is centered
17 in what country or continent?

18 A. Australia.

19 Q. That organization also has the name of an
20 ashram. Is that correct?

21 A. It is.

22 Q. So within that larger ashram headquartered in
23 Australia, there are other ashrams such as yours?

24 A. Yes.

25 Q. Are there many, many other ashrams?

1 A. No, there is maybe three.

2 Q. So the ashram that's located in Australia has
3 another spiritual head whose name appears on this
4 exhibit?

5 A. And it is based in Mumbai.

6 Q. And the organization that is based in Mumbai,
7 what kind of organization is that? Is that an ashram?

8 A. That is an ashram and it has many ashrams
9 underneath it, probably 600.

10 Q. Is the name of the organization headquartered
11 in Mumbai, India identified in the top box?

12 A. In the top box there, yes.

13 Q. And there is a separate spiritual head of that
14 organization?

15 A. Correct.

16 Q. Somebody with a very, very long name. Is that
17 correct?

18 A. Yes.

19 Q. Is he or she also a swami?

20 A. Yes, he is.

21 Q. Within that organization, approximately, how
22 many ashrams are there across the world?

23 A. There's about 600 under his supervision. We
24 are one of them.

25 MR. MAHONEY: No further questions.

1 THE COURT: Any recross, Mr. Brichta?

2 MR. BRICHTA: No recross.

3 THE COURT: Mr. Thompson?

4 MR. THOMPSON: No.

5 THE COURT: Thank you. You may step
6 down. Please watch your step.

7 MR. MAHONEY: Next witness is Lynn
8 Cattafi.

9 ---

10 LYNN CATTAFI

11 having been first duly sworn, according to law, was
12 examined and testified as follows:

13 ---

14 THE COURT: What is your name, please?

15 THE WITNESS: Lynn Cattafi.

16 THE COURT: Spell your last name.

17 THE WITNESS: C-A-T-T-A-F-I.

18 THE COURT: Go ahead.

19 DIRECT EXAMINATION

20 BY MR. MAHONEY:

21 Q. Ms. Cattafi, where do you live?

22 A. I live at the ashram.

23 Q. What's the address of the ashram?

24 A. 1400 Hampton Drive in Downingtown.

25 Q. What do you do for a living?

1 A. I do half and a half; half of my time is
2 volunteer work for the ashram. I am on the board of
3 directors of Svaroopaa Vidya Ashram; and I also have
4 another job that I do. I have done mortgage financing
5 for many, many years. That's my income.

6 Q. You know a little something about real estate?

7 A. I know a lot of something about real estate.

8 Q. The Hampton Road property is the ashram and
9 insured party with respect to the title insurance that
10 was issued for that property?

11 A. 1400 Hampton Drive?

12 Q. Yes.

13 A. No, no. That's Lokananda. That's the
14 Downingtown property that was purchased in that way.
15 The way that swami described 1400 Hampton Drive that is
16 still in her name. We have been trying to refinance
17 that into the name of the ashram, but it's been very
18 difficult to get financing for a church. And also
19 swami doesn't make income, so we can't refinance in her
20 name and we can't refinance it out of her name, so we
21 are working on that.

22 Q. How is the property used, the Hampton Road
23 property?

24 A. The Hampton Road property is -- forgive me if
25 I get emotional when we talk about this because it is a

1 very meaningful place. I met Swami, I was fortunate to
2 meet Swami just as a student. I wasn't a resident in
3 2004. Forgive me. It is very emotional. Over the
4 years of studying with her and the teachings, it is my
5 --

6 THE COURT: Excuse me.

7 THE WITNESS: My --

8 THE COURT: Excuse me. The question is
9 how is the building used. Can you just direct your
10 answer to that question?

11 THE WITNESS: Yes, sir.

12 THE COURT: Thank you.

13 THE WITNESS: So my day at the ashram
14 starts at 4:00 a.m. All the residents do. I get up
15 and do practice. I meditate and pray. And then at
16 6:30 we all meet downstairs. Usually 6:15 because we
17 get the room prepared. We put flowers out and all of
18 the religious icons in the meditation hall. We light
19 the candles.

20 And then Swami comes down and we chant a
21 ancient text for about an hour and a half and meditate.
22 And then we all have breakfast together. All the meals
23 are communal. And the conversation at all of the meals
24 is about what we are each going through in our process
25 spiritually, you know, our experiences with trainings

1 and questions about the texts and things like that.

2 After breakfast, we will either -- some of
3 the people who live at the ashram go down to the other
4 building. They work there. Some do volunteer work
5 around the house, study, what have you. And we meet
6 back for lunch, do practices in the meditation hall at
7 12:30. And then again it is a communal lunch, communal
8 meal.

9 Everybody has designated things that they
10 do, whether who is cleaning the kitchen, who is taking
11 care of service, who is taking care of the food. I
12 take care of the kitchen a lot of the time and make
13 sure the refrigerators are cleaned out and make sure
14 the flowers are in the meditation hall and in the
15 dining hall.

16 And in afternoon, same thing. If they are
17 working down at admin down at the other building in
18 Downingtown, they go to do that or volunteer work, work
19 on the computer and things like that.

20 Dinner, we do all together again. It is a
21 little bit more informal for dinner, but we chant
22 before every meal. Then at 8:30 we all meet again and
23 do ceremony.

24 Many times -- which Swami didn't really
25 describe, which is meaningful to us is she will do

1 something called satsang, S-A-T-S-A-N-G, where first we
2 do the flame ceremony that she described, the arati,
3 A-R-A-T-I. We meditate. And many times she will read
4 from the text or she will give the teaching to the
5 residents.

6 Lights out 10 o'clock. There is no, you
7 know, there is no TV, nothing else. You go upstairs
8 and we start again. Some of us are up at 4:00 a.m.;
9 some are up at 3:30; and some are up at 5 and
10 meditation again. This is seven days a week.

11 We have one day that we call lazy yogi
12 day, which is Sunday, because we are doing we call
13 Swami's Sunday services over at the public building on
14 Sunday, so we get to start at 8:30 instead of 6:30,
15 which is lazy yogi day.

16 BY MR. MAHONEY:

17 Q. In summary, the Hampton Drive property, is all
18 of it used for religious purposes as you practice?

19 A. Yeah, there is no place in that building that
20 is used for anything else. You are up in your room,
21 there's photographs of the teachers up in the room. It
22 is a twin bed. It is very austere. There is nothing
23 -- it is very different from home, you know, what you
24 would consider to be going home. It is our home, but
25 it is not what you would normally, what I was used to

1 prior to living in the ashram.

2 Q. Switching to the Downingtown, Lancaster
3 Avenue, Borough of Downingtown property, is, with the
4 exception of the portion that is leased, is the
5 building used for the practice of Hinduism?

6 A. Yes, exclusively. The public programs that we
7 have there are open to the public Tuesday evenings,
8 Sunday mornings, and Thursday mornings. And there's no
9 prerequisites. People can come in and do that. There
10 are some where residents will go to those. Those are
11 open to anyone that wants to come in.

12 There is no -- no one is allowed to go and
13 stay in the building unless you are there for a program
14 or you are there for a retreat. It is very specific.
15 The immersion into a 24/7 experience of the retreat or
16 the course is really something that it just makes it so
17 much different and so much deeper and it is one of the
18 reasons that we have it set up that way. That I happen
19 to have experienced it when we used to hold it at a
20 hotel. And it was totally different experience than
21 having our own building. It's being on the board from
22 the inception --

23 Q. Which board?

24 A. The Svaroopaa Vidya Ashram Board of Directors,
25 we had a plan, you know, about ten years ago. We knew

1 that we were to have a public building in addition to
2 the ashram. We knew that that was the direction that
3 we had determined that we wanted to take it from the
4 very beginning and so we achieved that goal with that
5 building.

6 Q. The we you are referring to, is that the board
7 of directors of the ashram?

8 A. Svaroopaa Vidya Ashram.

9 Q. You are more familiar with corporate entities
10 perhaps than our first witness?

11 A. A little bit.

12 Q. There is an ashram. That is a corporation.
13 Is that correct?

14 A. Yes.

15 Q. What is the nature and the tax status of that
16 corporation?

17 A. When the ashram at its inception before we had
18 the initial 501.C(3) status, that was why Swami had
19 bought the property in her name at 1400 Hamton Drive
20 because we didn't have that. Back in around 2011, I
21 believe it was, we achieved status as 501.C(3), not a
22 church yet, but we were established as a 501.C(3)
23 non-profit.

24 THE COURT: When you say we, to whom are
25 you referring?

1 THE WITNESS: Svaroopaa Vidya Ashram.

2 BY MR. MAHONEY:

3 Q. Ashram, Inc.?

4 A. Inc.

5 Q. Became a 501C(3) non-profit corporation in
6 what year?

7 A. 2011. It was incorporated, I believe, in
8 2009. Svaroopaa Vidya Ashram became a corporation in
9 2009; a 501C(3) I believe it was 2011. Might have been
10 a little closer together than that. And then it was
11 just -- I have the dates here so I can be very
12 specific. June 21, 2014, we received additional status
13 by the IRS that created us as a church, that recognized
14 us as a church, Svaroopaa Vidya Ashram as a church.

15 Q. What is the significance of the church status
16 for federal tax purposes?

17 A. For federal taxation purposes, we are not a
18 private foundation. We are -- we don't have to file
19 Form 990 anymore, which is the return of organization
20 exempt from income tax. And we are recognized by the
21 IRS Svaroopaa Vidya Ashram is recognized by the IRS as a
22 church.

23 Q. Does that corporate entity make use of both
24 buildings that are the subject of this consolidated
25 hearing?

1 A. Yes, hundred percent except for that one
2 rental in the Downingtown property.

3 Q. Are you a member of an order in Hinduism or a
4 vowed order?

5 A. Not yet. I am in the process of working
6 toward the vow. I spent the last year in preparation
7 for that and -- yeah.

8 Q. Why is it important to you to have first the
9 Hampton Road property available for that purpose? Why
10 is it important to you to have the use of and the
11 ability to reside in had the Hampton property for that
12 purpose?

13 MR. BRICHTA: Objection.

14 THE COURT: Basis?

15 MR. BRICHTA: Relevance.

16 THE COURT: Why is the importance of this
17 individual relevant to the question of its tax exempt
18 status?

19 MR. MAHONEY: It is relevant in the sense
20 that this witness can explain to the Court why the
21 property is used for religious purpose and to confirm
22 it is used exclusively for religious purpose.

23 THE COURT: She already testified to
24 those things. That wasn't the question you asked her.
25 She actually already answered the question you asked

1 her earlier. But if you want to press the question, I
2 will consider the objection. Are you pressing the
3 question?

4 MR. MAHONEY: Yes, I'm pressing the
5 question.

6 THE COURT: Overruled. You may answer.

7 THE WITNESS: Can you reword the question
8 for me?

9 MR. MAHONEY: I'm happy to.

10 Q. Why is the availability of this building
11 important to you in this religious practice Hampton
12 Road?

13 A. You mean me personally.

14 Q. Yes.

15 A. Don't laugh.

16 Q. I'm not going to laugh.

17 A. I am talking to Swami. I tend to be a cryer.
18 Forgive me. It is hard to describe when you are
19 sitting in a court of law what God means to you and it
20 is hard to describe in open court --

21 THE COURT: Well, if you are
22 uncomfortable doing this, it is so ephemeral and so
23 little really a part of the case, you don't need to.

24 THE WITNESS: Yeah, I'm not
25 uncomfortable.

1 with anybody in the world. I can't have the same kind
2 of experience, conversation, people that understand
3 what's important to me in this regard and the way that
4 I can at the ashram.

5 Just last night, for example, I was
6 sitting with one of the other residents and we are
7 talking about some stuff that it is a normal course of
8 events to sit and have a very deep conversation about
9 God and our relationship in that regard. That's not
10 something that I can do anywhere.

11 And so people come for this experience,
12 people come to learn from such a teacher who can teach
13 the texts.

14 THE COURT: Thank you. I think you have
15 answered the question. Any other questions of this
16 witness?

17 MR. MAHONEY: No, Your Honor.

18 THE COURT: Cross examine, Mr. Brichta?

19 MR. BRICHTA: Briefly, Your Honor.

20 CROSS EXAMINATION

21 BY MR. BRICHTA:

22 Q. Ma'am, just to clarify, so it is clear on the
23 record and for my own understanding, you testified that
24 Svaroopaa Vidya Ashram Inc. uses both of the properties?

25 A. That's the church, yes.

1 Q. But Hampton Drive property is owned by Mrs.
2 Nimalananda?

3 A. Yes, she testified to that earlier that it was
4 titled in her name.

5 Q. And the Downingtown property is owned by
6 Lokananda?

7 A. Yeah, I am actually on the board of Lokananda,
8 LLC as the president of the Svaroopaa Vidya Ashram
9 Church Board. When we purchased the building, which we
10 call Lokananda, which is the Downingtown property, the
11 board of directors voted that, because at the time that
12 that building was purchased, there were four tenants in
13 that property under lease, and we were concerned about
14 the liability. So we created Lokananda, LLC, which is
15 a single member LLC.

16 The only member of that is Svaroopaa Vidya
17 Ashram, the church, and it was solely for the benefit
18 of limiting liability to the church through that
19 building. It is a 140-year old building. There were
20 massive amounts of renovation that had to go into it.
21 As the leases came due, we had those tenants leave. We
22 have allowed one to stay, the one that we testified to,
23 but all of the other tenants were, their leases, once
24 they were up, we took over the building, and now we use
25 it exclusively for our use.

1 Q. Lokananda, LLC is as a corporate structure.
2 It doesn't do anything?

3 A. Correct. The title insurance is under the
4 church as well.

5 MR. BRICHTA: Thank you. No further
6 questions.

7 THE COURT: Mr. Thompson?

8 CROSS EXAMINATION

9 BY MR. THOMPSON:

10 Q. Mrs. Cataffa, you live at the Hampton Drive?

11 A. Cattafi.

12 Q. Cattafi, excuse me. You live there?

13 A. Yeah.

14 Q. You live in one of the bedrooms on the second
15 floor?

16 A. Uh-huh.

17 Q. And do you pay rent?

18 A. I do.

19 Q. How much rent do you pay per month?

20 A. I pay \$840. Part of that goes towards my
21 teaching and the rest goes toward housing and meals. I
22 also do a great deal of volunteer work. I am the
23 president of the board, and I do probably ten hours a
24 week minimum of volunteer work to benefit the
25 organization.

1 Q. This is your primary residence then?

2 A. I do still maintain a home down where my
3 mother lives down in Delaware, but this is my primary.

4 Q. Do you know I think Swami indicated there were
5 up to six people that lived on the second floor of that
6 Hampton Drive property?

7 A. Yes.

8 Q. Do you know how much rent they pay?

9 A. I know it ranges from 0 to 1500, and a lot of
10 the difference has to do with Swami described need and
11 then there is also the level of work that the
12 particular resident does that would save the ashram
13 money in terms of not having to hire somebody to cook,
14 if the other four days a week when our chef isn't there
15 or things like that.

16 So it is a very communal situation. We don't
17 -- quite frankly, I don't look at it like I am paying
18 rent. I look at it like I am doing, you know, I am
19 contributing toward the continuation of the ashram, the
20 ability for the ashram to stay.

21 Q. You don't know how much of the 840 a month
22 specifically goes to like teachings or rent or food?
23 You just pay that?

24 A. I wasn't sure. I don't know how that's
25 relevant, though.

1 Q. Do you know how much it cost to feed the
2 individuals that live?

3 A. Off the top my head, no. Because we have
4 residents coming, there's specific residents that are
5 there all the time; and then we do run, we call ashram
6 lunches for the people coming in for training to the
7 other building. And so, periodically, we will have
8 lunches there. So it would be hard for me to break
9 that out.

10 Q. Some of the individuals that don't pay rent
11 help around the house, like mowing the lawn or fixing
12 things that are broken?

13 A. Oh, yeah. We have one is, you know, she acts
14 as an administrative assistant business manager. We
15 have one who actually is Swami teaching assistant.
16 Swami teaches the equivalent of-- she doesn't take any
17 money for her teachings. So there is a massive amount
18 of donation.

19 And I think one of you asked a question
20 earlier about donation and I think -- I don't have the
21 2016 financials here, but I believe a minimum of
22 28 percent of the revenue coming into the church was
23 donation.

24 Q. And of the six bedrooms that are on the second
25 floor of that residence, are there any stated religious

1 services that take place on that second floor?

2 A. Everybody who is there full time has got what
3 they call a puja, which is an altar which religious
4 icons and religious statues and such, photographs.

5 So every single resident has their own
6 practice that they do in the morning. That is their
7 own individual meditation and prayer time. I get up at
8 4:00 a.m. and do mine and go down for our group when it
9 is 6:30. So, yes, I would have to say there are.

10 Q. That's something you do individually in your
11 own room?

12 A. Yeah.

13 Q. You don't need to live there to do that? That
14 would be something you can do in any residence. Is
15 that a fair characterization?

16 A. I can get up in the morning and pray anywhere,
17 yeah.

18 MR. THOMPSON: No further questions.

19 MR. MAHONEY: No redirect.

20 THE COURT: Thank you. You may step
21 down. Please watch your step.

22 Any other witnesses?

23 MR. MAHONEY: No, Your Honor. I am going
24 to be moving for the introduction of the exhibits,
25 all of the ones that have been identified by the

1 witnesses, and I don't remember the last, 17, P-1
2 through 17.

3 THE COURT: Mr. Brichta, Mr. Thompson, do
4 you need any time to review the exhibits to determine
5 whether you have any objection to any of them?

6 MR. BRICHTA: What is P-17?

7 THE COURT: That is the organizational
8 chart.

9 MR. BRICHTA: No objections from me. No
10 objection.

11 MR. THOMPSON: No objections, Your Honor.

12 THE COURT: They are admitted.

13 (Whereupon, Exhibits P-1 through P-17
14 were admitted into evidence.)

15 THE COURT: You rest?

16 MR. MAHONEY: I do rest, Your Honor.

17 THE COURT: Any witnesses, Mr. Brichta?

18 MR. BRICHTA: No. I do have some
19 exhibits I would offer at this time.

20 THE COURT: All right.

21 MR. BRICHTA: I would move for the
22 admission of B-3, pages 1, 12 and 13, which were the
23 pages utilized by the witness, as well as exhibit B-6,
24 pages 1, 10, 11 and 12. When I refer to the page
25 numbers, I am referring to the Bates stamp on the

1 bottom of the pages.

2 And then I would also like to offer by
3 stipulation Exhibits B-1, B-2, and B-5, and I will just
4 for the Court's edification, B-1 is the tax property
5 card for the Lokananda, LLC property in Downingtown.

6 B-2 is the Board's decision with respect
7 to that Downingtown property.

8 And then B-5 is the tax property card for
9 the 1400 Hampton Drive property.

10 THE COURT: Any objection, Mr. Mahoney?

11 MR. MAHONEY: No, sir.

12 THE COURT: Mr. Thompson?

13 MR. THOMPSON: None.

14 THE COURT: They are admitted.

15 (Whereupon, Exhibits B-1, B-2, B-3, B-5
16 and B-6 were admitted into evidence.)

17 THE COURT: Anything else, Mr. Brichta?

18 MR. BRICHTA: No, Your Honor.

19 THE COURT: Any witnesses, Mr. Thompson?

20 MR. THOMPSON: No, Your Honor.

21 THE COURT: Any exhibits you wish to
22 offer?

23 MR. THOMPSON: I do not have any.

24 THE COURT: Any rebuttal testimony, Mr.
25 Mahoney?

1 MR. MAHONEY: No, sir.

2 THE COURT: That concludes the
3 evidentiary portion of the case. Argument?

4 MR. MAHONEY: Your Honor, in brief
5 summary, I submit that the petitioner's primary, if not
6 exclusive, use of both properties is for religious
7 purpose and that they are necessary for that practice.

8 And for that reason, we submit that the
9 Lancaster Avenue, Downingtown Borough property should
10 be determined to be 5/6 from realty taxation and the
11 Hampton Road monastery property should be 100 percent
12 exempt from realty taxation.

13 THE COURT: Mr. Brichta?

14 MR. BRICHTA: I did prepare a bench
15 memorandum that I did provide Mr. Mahoney and Mr.
16 Thompson. May I hand a copy to the Court, please?

17 The memorandum covers both properties on
18 appeal. It is, of course, the taxpayer's burden to
19 bring themselves within appropriate exemption. And as
20 Your Honor knows, the standard is a heavy one and it is
21 only for actual places of regularly stated religious
22 worship. And for that I would cite Tredyffrin/Easttown
23 School District, the Chester County Board Assessment of
24 Appeals, 2009 Commonwealth case, which cited what I
25 believe is the leading case in this area of law; the

1 Mt. Zion case, which is a 1986 opinion from the
2 Commonwealth Court.

3 And those cases have held that tax
4 exemption is authorized by statute in only those places
5 in which the primary purpose is worship and other
6 activities are merely incidental.

7 And as I think is clear from the testimony
8 today and as I tried to lay out in the memorandum,
9 certainly at least some portion of the Downingtown
10 property functions as a church or religious worship
11 facility. The rest of that facility constitutes a gift
12 shop, some offices for administrative purposes for the
13 religion, as well as some living quarters. And it is
14 our position that the Hampton Drive property, 1400
15 Hampton Drive is 100 percent equivalent to a residence.
16 It has bathrooms, bedrooms.

17 THE COURT: Is Cardinal Chaput's
18 residence tax exempt?

19 MR. BRICHTA: I do not know.

20 THE COURT: What do you think?

21 MR. BRICHTA: Honestly, from the cases,
22 there is a good possibility it is not. I do not know
23 offhand.

24 THE COURT: Really?

25 MR. BRICHTA: I would argue to the Court

1 that the cases cited in memorandum --

2 THE COURT: What about a convent where
3 nuns live, would that be tax exempt?

4 MR. BRICHTA: I think it depends on
5 specifically what the testimony is and how the property
6 is used. I will say there have been decisions in this
7 Commonwealth where regarding parsonages where a
8 religious leader will live and they are often not held
9 to be tax exempt if the primary purpose and the typical
10 use is residential. And I think --

11 THE COURT: If it is a separate building.

12 MR. BRICHTA: Correct, although courts
13 have --

14 THE COURT: I mean churches are typically
15 tax exempt, right?

16 MR. BRICHTA: Typically, yes.

17 THE COURT: Frequently have bathrooms.

18 MR. BRICHTA: Frequently do.

19 THE COURT: Frequently have cooking
20 facilities.

21 MR. BRICHTA: Frequently do.

22 THE COURT: So that's not dispositive.

23 MR. BRICHTA: It is not dispositive. I
24 would note in some of the cases that I have cited in
25 the memorandum of course have within a single property

1 made a distinction between partial exemption and full
2 exemption. Just because religious use is demonstrated
3 to occur on a regularly stated basis in one portion of
4 a building or a property, that does not mean that
5 regardless of the use of the other portions of the
6 building, the building is per se 100 percent exempt.

7 And in particular I was able to locate a
8 case regarding a gift shop, which was not held to be
9 exempt because it is not regular worship. It is very
10 similar to this case, gift shop in which things that
11 you might purchase for celebrating the religion can be
12 purchased at a gift shop and the courts did not hold
13 that to be tax exempt.

14 It is our position that the Hampton Drive
15 is purely a residence. It is not neither necessary for
16 the practice of the religion, and I think overarching
17 concern I have --

18 THE COURT: That's very unhelpful. It is
19 solely not a residence?

20 MR. BRICHTA: I think --

21 THE COURT: People live there.

22 MR. BRICHTA: Correct.

23 THE COURT: But I don't recall any
24 testimony about the first floor of any use that was not
25 a religious use. I suppose eating may have been, but

1 the mere fact that people live on the second floor,
2 what testimony is there about any use of first floor
3 that is not a religious use?

4 MR. BRICHTA: I believe the testimony was
5 that some of the meeting room was used almost
6 exclusively for religious use, but not a hundred
7 percent of the time.

8 THE COURT: What is used a hundred
9 percent of the time for anything?

10 MR. BRICHTA: I understand.

11 THE COURT: The typical church isn't open
12 24/7.

13 MR. BRICHTA: Sure.

14 THE COURT: The question isn't is it used
15 a hundred percent time. The question is what other
16 uses is it put to. It's not a food bank.

17 MR. BRICHTA: As to the first floor,
18 although the rooms were not used a hundred percent of
19 the time for religious worship.

20 THE COURT: That wasn't the question.
21 What other uses are there for any part of the first
22 floor?

23 MR. BRICHTA: None.

24 THE COURT: Thank you.

25 MR. BRICHTA: But what I would stress

1 from a presidential standpoint, people who are members
2 of all types of religion go to a place to worship and
3 they may choose to pray; they may choose to say Grace,
4 they may pray in the morning or night, that's pretty
5 frequent for residential properties. Does not make
6 anyone who is part of a religion who may pray at their
7 own home or conduct a prayer service in their own home
8 does not make the property tax exempt.

9 THE COURT: They are generally speaking
10 not regularly scheduled.

11 MR. BRICHTA: Generally speaking, no, but
12 there certainly are people who are members of religions
13 on a regular basis that will say Grace before their
14 meal, pray in the morning and evening, and I think we
15 need to be careful not to turn residential properties
16 into de facto churches.

17 THE COURT: Thank you. Mr. Thompson?

18 MR. THOMPSON: I am going to rest on Mr.
19 Brichta's statement.

20 THE COURT: Rebuttal, Mr. Mahoney?

21 MR. MAHONEY: No rebuttal.

22 THE COURT: Sir, do you want an
23 opportunity to present a brief on the issue of the tax
24 exempt status of the gift shop and the tax exempt
25 status of the residential portion of the building? I

1 believe there is a fair amount of law out there and I
2 may or may not find it all myself. Do you want the
3 opportunity to present a reply brief, particularly
4 addressed to those issues? Seems to me the parsonage
5 cases.

6 MR. BRICHTA: Instructive?

7 THE COURT: Yeah, assume arguendo that
8 ashram provides living space to Swami. Does that make
9 it tax exempt? That seems --

10 MR. MAHONEY: Yes.

11 THE COURT: That seems you might want to
12 address in light of whatever it is that Mr. Brichta has
13 cited. I haven't had a chance to look at it yet, but
14 gift shop, the residential portion of each of the
15 buildings seems to be an open question.

16 MR. MAHONEY: I appreciate the
17 opportunity.

18 THE COURT: If you want.

19 MR. MAHONEY: I do want to.

20 THE COURT: If not --

21 MR. MAHONEY: I appreciate the
22 opportunity, and I will avail myself of that. I do
23 have the cases collected. I have some familiarity with
24 them.

25 THE COURT: All right, can you have it to

1 me by next Monday let's say?

2 MR. MAHONEY: Could I have until next
3 Friday?

4 THE COURT: Sure.

5 MR. THOMPSON: Would it be all right if
6 we present something on behalf of the School District
7 as well case law on our argument?

8 THE COURT: To do what? To disagree with
9 Mr. Brichta's position? In other words, I am
10 permitting Mr. Mahoney to apply to something that was
11 fired. You already said --

12 MR. THOMPSON: Certainly in light of --

13 THE COURT: You already said you are
14 resting on Mr. Brichta's memorandum. So I'm not sure
15 what it is you want to do. You don't want to rebut Mr.
16 Brichta's memorandum.

17 MR. THOMPSON: No. I said I was resting
18 on his argument. In light of the testimony we heard
19 during the hearing, I would like an opportunity to
20 present a supplemental brief.

21 THE COURT: All right, well, we are going
22 to hold -- withhold decision until we have Mr.
23 Mahoney's materials, so I guess it won't do any harm to
24 allow either of you or both of you to present
25 supplemental material by no later than a week from this

1 Friday. Anything else, counsel?

2 MR. MAHONEY: Nothing further, sir.

3 MR. BRICHTA: No, Your Honor.

4 MR. THOMPSON: No, Your Honor.

5 THE COURT: Very good. I will take these
6 matters under advisement and await your written
7 presentation and issue our decisions.

8 (Whereupon, the proceedings was adjourned
9 at 11:50 a.m.)

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C E R T I F I C A T E

I hereby certify that the proceedings,
evidence and rulings are contained fully and accurately
in the notes taken by me on the trial of the above
cause, and that this copy is a correct transcript of
the same.

Official Court Reporter

The foregoing record of the
proceedings upon the trial of the above cause is hereby
directed to be filed.

Judge

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1400 Hampton Drive, Downingtown PA 19335

January 29, 2017

Description of Property Usage

This residence is a monastery, currently housing and feeding 8 female monks who have dedicated their lives to religious practices and serving others. They do a minimum of 3 hours daily of group religious practices, as well as their own personal devotionals.

GROUND FLOOR (2,000 sq ft)

Meditation hall — three or more hours per day of group prayers plus personal devotions periodically throughout the day

Meeting room — meetings with Swamiji Nirmalananda, who functions like a Mother Superior, for spiritual guidance as well as household and organizational needs

Kitchen & Dining room — preparation and consumption of monks' meals as well as occasional guests

Reading Room — the sunroom is used as a reading room as well as for informal meetings

Entry Hall & Parlor — for receiving guests who come for private meetings with Swamiji or the monks

UPSTAIRS (2,000 sq ft):

6 bedrooms for monks-in-residence, with 3 at single occupancy and 3 at double occupancy

3 bathrooms for monks

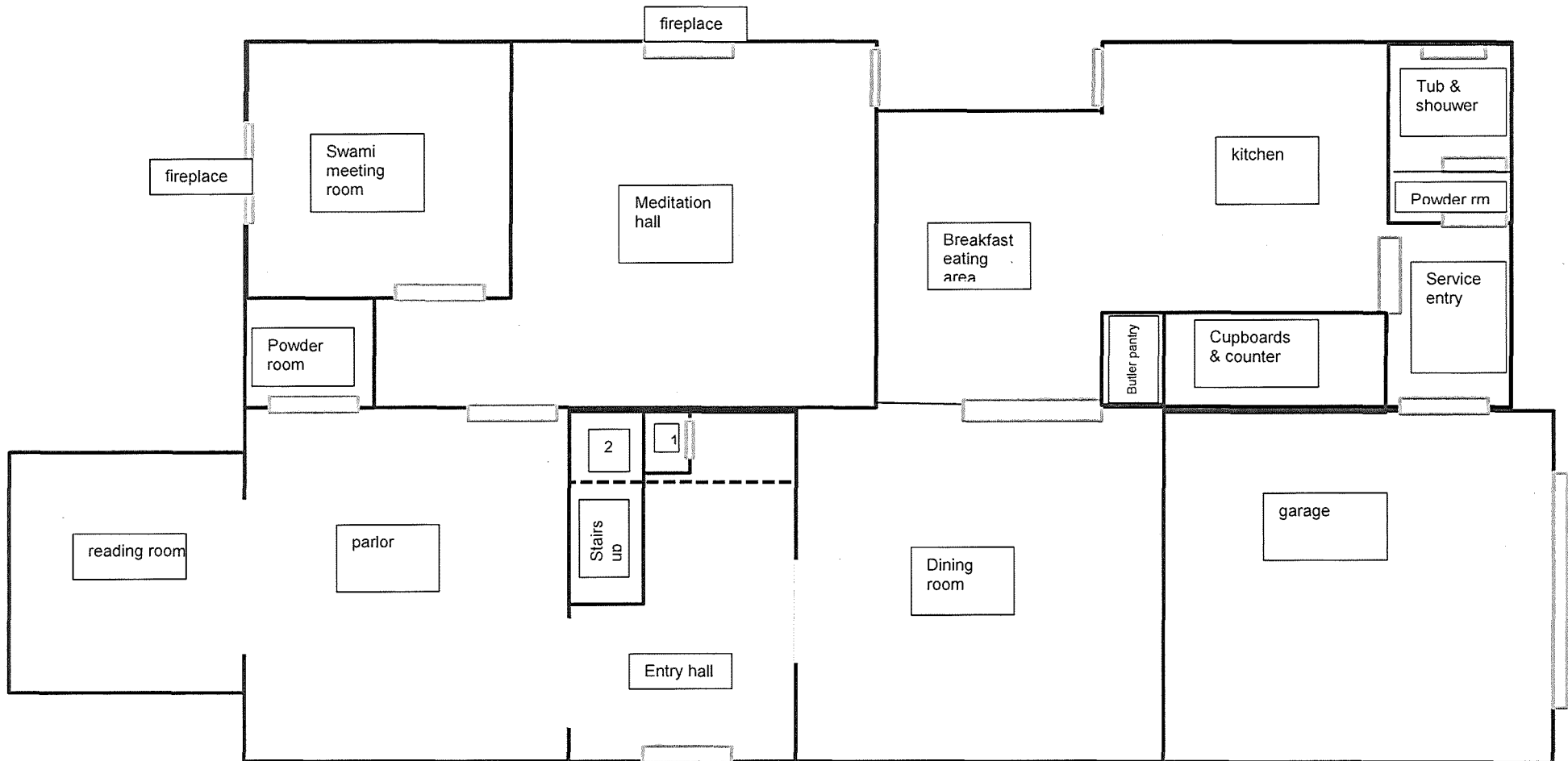
BASEMENT:

Mechanical, storage of extra furniture, boxes of documents

Exhibit
P-2

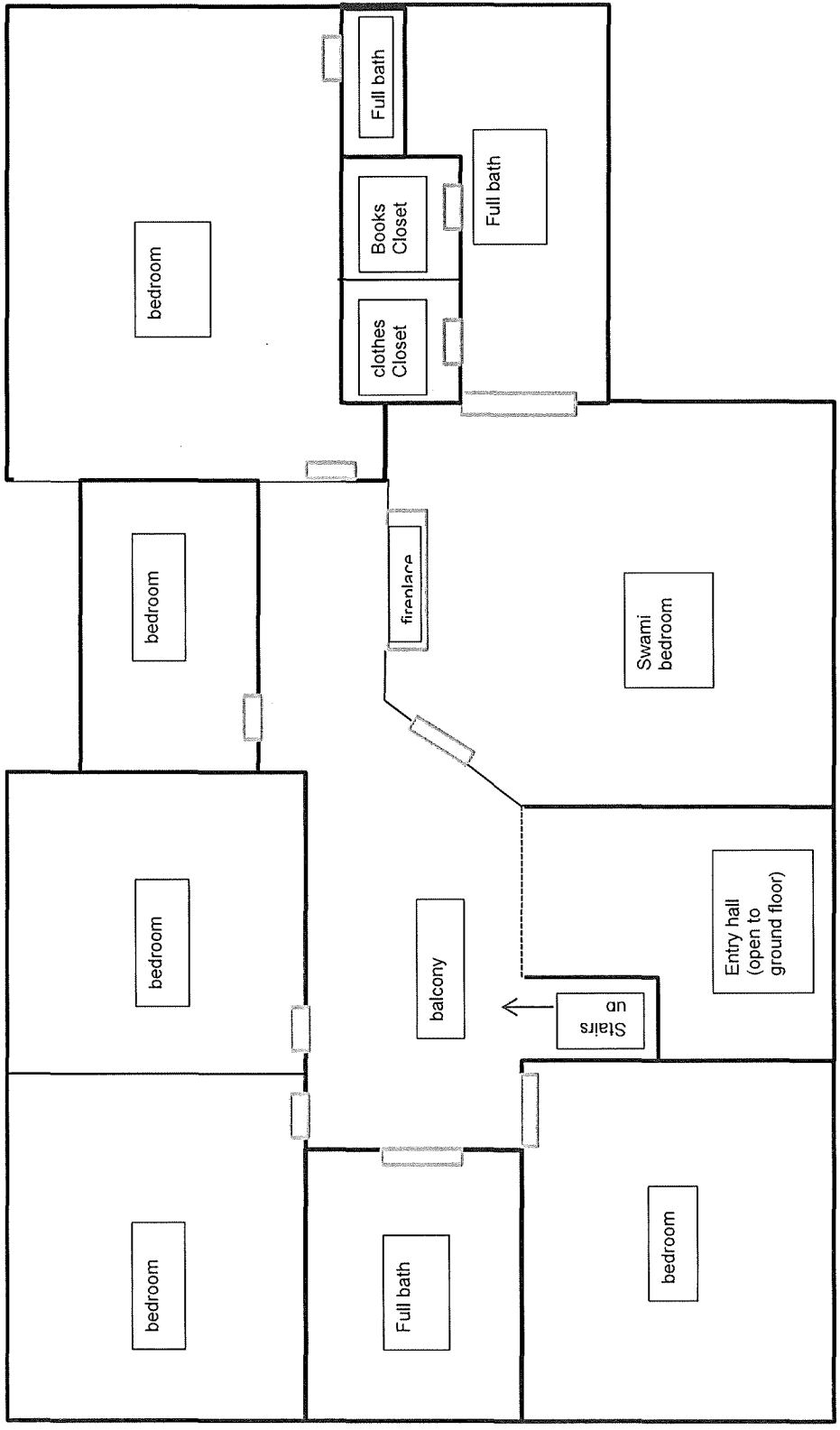
Svaroopā® Vidya Ashram floor plan
(proportional, but not to scale)

North →



GROUND FLOOR

1-stairs to basement
2-upstairs balcony (indicated by dashed line)



UPSTAIRS



P-9



0-11



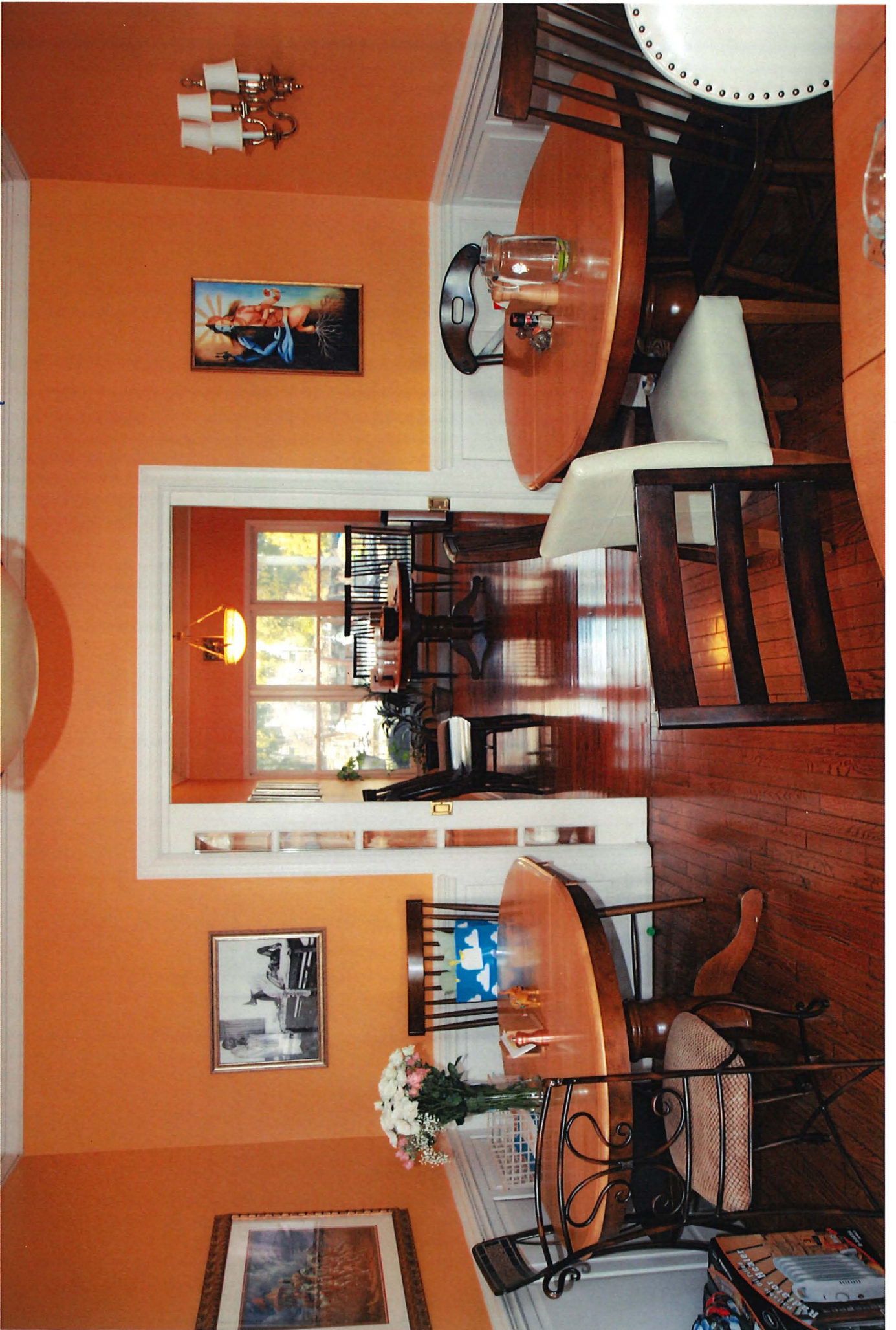
0-12



0-13



P-144



0-15





JUN 09, 2017

CHESTER COUNTY, PA RESIDENTIAL/RURAL REVIEW DOCUMENT

PAGE: 1
AP922PACHE

12:15 PM
PARCEL ID 50-02 -0091.0000 CARD NO. 1 OF 1 TAX YEAR 2018 TIEBACK
ADDRESS 1400 HAMPTON DR
NBHD 50025000 RESTRICTION / /
LUSE R-10 CONDO.LV
LIV UNIT 1 CONDO.TY
CLASS R ----- OWNER INFORMATION
ZONING R1C SARASWATI NIRMALANANDA

ALT ID 50-2-91
----- DWELLING DESCRIPTION
STORY HEIGHT 2.0
EXT. WALL 5 STUCCO
STYLE 12 TRADITIONAL
YR.BUILT 1991 REMODELED
BASEMENT 4 FULL
HEATING 4 CENTRAL A/C
FUEL TYPE 2 GAS
SYSTEM 2 WARM FORCED AI
ATTIC 1
TOT RMS11 BDRMS 5 FRMS 2
FBTHS 2 HBTHS 1 ADDN 6TOT-FIX 14
PHYS. COND 3
INT/EXT 2 SAME
MASON TRIM AREA 0 0
UNFIN.AREA 0 0
REC. ROOM AREA 0 0
FBLA 1,100 28490
WBFP STACK 3 OPENINGS 3
PREFAB FIREPLACE 0 12600
BSMT.GAR.(NO CARS) 0 0
MSC O.F.DES 20 QUAN 1 0
MSC O.F.DES QUAN 0 0
NOTES1
NOTES2

MAP #
G.F.L.A. 1,474
S.F.L.A. 5,121
---- DWELLING COMPUTATIONS ----
BASE PRICE 135,059
BSMNT 4 0
HEAT 4 5,120
PLUMBING(TOT= 14) 6,300
ATTIC 1 0
OTH FEATURES 41,090
ADDITIONS 68,300
SUB TOTAL 255,870
GRADE FACTOR A- X 1.45
C & D FACTOR 0.00
CDU FR
RCN PER SF 72.45 371,010
PERCENT GOOD X 88%
RCNLD PSF 63.76 326,490
OBY & MISC IMP VALU 7,780
GROSS IMPRV. 0
TOT CARD VALUE 334,270
----- PARCEL SUMMARY VALUE -----
COST LAND VALUE 84,850
COST BLDG VALUE 334,270
TOTAL COST VALUE 419,120

1400 HAMPTON DR
----- PROPERTY FACTORS -----
TOPO 2 ABOVE STRE/ /
UTILITY 1 ALL PUBLIC/ /
RDS/TRF 1 1 PAVED / / LIGHT
FRT 6 Cul-de-Sac

----- ENTRANCE INFORMATION
DATE TYP PRICE SR VAL
09/16/10 2 580,000 4 9
08/01/91 1 410,000 9
----- NOTES -----
DATE NUMBER AMOUNT PURPOSE O/C NOTE C
07/15/15 14-411 27,400 GAZEBO C NOTE C
04/09/12 12-92 DEMOLITI C NOTES:1.1 AC & DWG LOT 1

----- LAND DATA -----
C A L P T A B L E
QTY ACRE/SFT/UNITS BASE INCR
PE LN CD FRONT DEPTH PRICE INFL-FAC SIZE RATE /DECR LAND-VAL
S 1 1 47,916 1.77 43560.00 1.90 .48 84,850
PRIMARY

----- C U R R E N T V A L U E S -----
APPRAISED LAND 84,860 BUILDING 233,590 TOTAL 318,450
RVW CD 3 OVERRIDE RSN DATE 19-OCT-16 ID 132
ASSESSED LAND 84,860 BUILDING 233,590 TOTAL 318,450

ESTIMATE LAND BUILDING TOTAL
REVIEW CODE RSN DATE ID

GROSS LN CD VALUE INFLFAC LAND-VAL

TOTAL ACRES
----- OTHER BUILDING & YARD IMPROVEMENTS ----- MISC. IMPROV 0
TYP QN YEAR SIZE GRD MODS C FMD% VALUE TOT OBY & MISC IMPROV VALUE 7780
CP9 1 2015 225 B A 98 7780 GROSS BUILDING SUMMARY
CANOPY RF 15 X 15
DESC VALUE 0
----- A D D I T I O N S -----
LINE LOW 1S 2ND 3RD AREA VALUE
0 1474
1 10 192 8,387
2 10 98 4,280
3 35 832 12,230
4 10 28 396 19,348
5 13 10 308 18,324
6 13 198 5,845

COPIED
AS OF RECORD

JUN 09 2017

THIS DATE
ASSESSMENT OFFICE

Susan Zuber

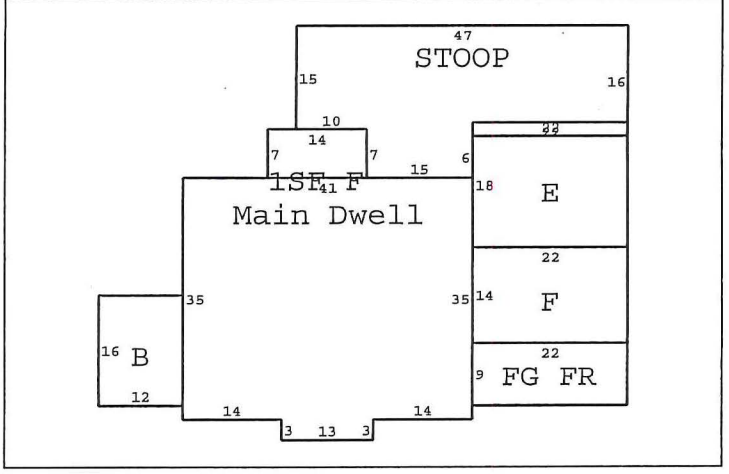


EXHIBIT
tabbles
B-15
6/12/17

OFFICE OF BOARD OF ASSESSMENT APPEALS
CHESTER COUNTY, PENNSYLVANIA

Check No. : _____

APPLICATION FOR THE EXEMPTION OF REAL ESTATE

FILING WINDOW MAY 1 THRU AUGUST 1 ANNUALLY Date: _____

1. Parcel Number: 50-02-0091.0000
2. Property Location: (Municipality): West Bradford Township
3. Owner's Name: Saraswati Nirmalananda
4. Mailing Address: 1400 Hampton Drive
Downingtown, PA 19335

5. The size of parcel for which exemption is claimed: 1.1301 Acres

6. The legal basis for exemption is as follows:

- Actual place of regular stated religious worship.
- Non-profit burial places.
- Property actually and regularly used for public purposes.
- Property owned and occupied by a branch, post or camp of honorable discharge servicemen or servicewomen, actually and regularly used for benevolent charitable or patriotic purpose.
- Property actually and regularly used by an institution of purely public or private charity for the purpose of the institution.

(A) Hospital (B) Benevolent Institution (C) Charity (D) Fire or Rescue Station

(E) University/College/Seminary/Academy/Association or Institution of learning.

(F) Public Library/Museum/Art Gallery/or Concert Music Hall provided and maintained by public or private charity.

7. STATE FULLY THE ACTUAL USES PRESENTLY BEING MADE OF THE PROPERTY: (If different uses are being made of different parts of the property, please indicate with either a percentage of area or acreage breakdown of present use.)

This is our residential monastery. 1/2 of the property is used for prayer and as a meditation hall. 3/8 of the property is used as residential facilities for monks living in the monastery for religious practices and studies. The remaining 1/8 of the property is residential space for Swami Nirmalananda Saraswati, the spiritual head of Svaroop Vidya Ashram.

8. IF APPLICABLE CHECK APPROPRIATE EXEMPT STATUS CATEGORY:

- _____ Charitable Organization Religious Organization
- _____ Volunteer Fire Company _____ Non-Profit Educational Institution

(1) Full name of organization: Svaroop Vidya Ashram

RECEIVED

JUL 21 2016

ASSESSMENT OFFICE

(2) Address: 1400 Hampton Drive, Downingtown, PA 19335
(3A) Is organization incorporated?: Yes
(3B) If so under what PA. law?: 15 Pa. Stat. and Cons. Stat. Ann. § 5306
(3C) Date of incorporation: 09/28/09
(4A) If not incorporated, what is form of organization?: N/A
(4B) Under what law was your organization created?: (Section of Statute) Pennsylvania Non-Profit Corporation Law
(4C) Date of formation: 09/28/09

9. IF APPLYING FOR A "RELIGIOUS ORGANIZATION" COMPLETE THE FOLLOWING:

- A. Is your predominant purpose to hold and conduct religious activities or religious education in Pennsylvania?
YES NO
- B. Does your organization hold regular religious services?
YES NO
- C. If yes, how often? Daily.
- D. With what synod, diocese, etc., is your organization affiliated? Maha Nirvana Akara. Mumbai, India
- E. How does the use of the property for which you are claiming exemption relate to worship and/or activities of the congregation? Explain: _____
This is the residential parsonage/monastery for the vowed monks.

10. Is your income derived exclusively from voluntary public or private contributions? If no, explain in detail where income is derived, and specify what percentage of such income is derived from voluntary contribution.
YES NO 28% is from voluntary contributions, 72% is from fees for services (Tuition for programs and courses, housing and meals for training attendees, sales of items and books, rent from tenant at other property)

11. PLEASE FURNISH TO THE BOARD: If applying for charitable or non-profit educational exemption, the following:

- (A) A copy of your "Articles of Incorporation," "Articles of Association," "Declaration of Trusts" or other document whereby the entity was created setting forth the aims and purposes, and all amendments thereto, and any changes presently proposed.
- (B) A copy of the organization's latest financial report and/or proposed budget.
- (C) A statement which describes the purposes, other than in payment for services rendered, for which your funds are expended or will be expended. INCLUDE SALARIES, IF ANY, AMOUNT AND TO WHOM PAID.

12. IF APPLYING FOR A "NON-PROFIT EDUCATIONAL INSTITUTION", complete the following:

- (A) Is your organization licensed by the PA. Dept. of Education? YES NO
- (B) Is your organization operated by a bona fide religious organization as a non-profit educational institution?
If yes, explain: _____

13. If you are claiming exemption as a non-profit educational institution please indicate:

- (A) What presently is your scholarship plan? _____

(B) What is your projected scholarship plan for the next two years? _____

(C) What percentage of tuition payments are presently allocated to scholarship funds? _____

14. If you have other sources of revenue such as Foundation Funding, please indicate the source, amount and any and all requirements of you associated with the allocation and/or use of such funds: _____

15. Does your organization offer any specialized educational benefits and/or facilities to the physically handicapped? If so, please list in detail. _____

No

16. IF APPLYING FOR A "VOLUNTEER FIRE COMPANY", complete the following:

(A) Does your organization operate a special club for its membership and/or public?

YES _____ NO _____

(B) If yes, is it a separate entity from that of your organization?

YES _____ NO _____

(C) If yes, is the social club registered with the Bureau for Collection and remission of sales tax?

YES _____ NO _____

(D) Has your organization been created solely for the purpose of fighting fires?

YES _____ NO _____

17. Attach any relevant documents which may support your claim for exemption.

18. If any part of the property is leased, please attach the name and address of tenant, square feet of leasable area, and the annual income.

**Mail To: Board of Assessment Appeals, 313 W. Market St., Suite 4202, P.O. Box 2748, West Chester, PA 19380-0991
Phone: (610) 344-6105**

The Board of Assessment Appeals requests that you bring photographs (front and rear) of your dwelling, commercial property, etc., to your assessment appeal hearing on the date that it is scheduled. The photographs should be recent within the last 6 months and are to include any recent physical changes to the exterior of the property. Failure to bring these pictures on your appeal date may result in an unnecessary delay in processing your appeal result. The photographs will be retained by the Assessment Office as part of the appeal file. Your assistance is anticipated and appreciated.

* To avoid any unnecessary postponement of the appeal, please indicate on the appeal form any dates that you will be unavailable for the appeal hearing.

A \$50 processing fee is required for an exemption appeal. A Check or Money Order is to be made payable to "Chester County Treasurer". The fee will not be refunded for "failure to appear" or "appeal withdrawn".

Board of Assessment Appeals

SIGNATURE

SIGNATURE (All Co-owners must sign)

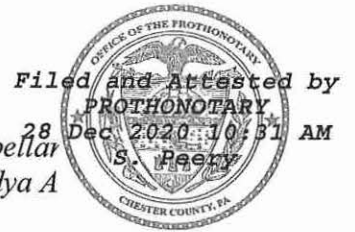
PHONE NUMBER

DATE

Twp. Exhibit - 4

RUGGIERO LAW OFFICES LLC
By: John J. Mahoney
john@paolilaw.com
Attorney I.D. Number: 32946
Paoli Corporate Center
16 Industrial Boulevard, Suite 211
Paoli, PA 19301
(610) 889-0288

Attorney for Appellant
and proposed additional Appellant
and Intervenor Svaroopaa Vidya A



IN RE: APPEAL OF SARASWATI : IN THE COURT OF COMMON PLEAS
NIRMALANANDA FROM THE : OF CHESTER COUNTY
DECISION OF THE CHESTER COUNTY :
BOARD OF ASSESSMENT APPEALS :
FOR PROPERTY LOCATED AT : NO. 16-11335
1400 HAMPTON DRIVE, WEST :
BRADFORD TOWNSHIP, CHESTER : TAX ASSESSMENT APEAL
COUNTY, PENNSYLVANIA : CIVIL ACTION
: :
TAX PARCEL NO. 50-02-0091.0000 :
: :
: :

TRIAL BRIEF
SUBMITTED ON BEHALF OF
TAX ASSESSMENT APPELLANT NIRMALANANDA SARASWATI
AND SVAROOPA VIDYA ASHRAM

I. INTRODUCTION.

On April 19, 2019 the Court of Common Pleas determined that the real estate that is the subject of this tax assessment appeal was partially exempt from assessment, based on a finding that 50% of the building is regularly devoted to religious use. More specifically, the trial court determined that the first floor of the home located on the subject parcel of real estate was a place in which regularly stated religious worship was conducted. Accordingly, the real estate was found to be 50% exempted from realty taxation because one-half of the building on the parcel constituted a “church or our other actual place of regularly stated religious worship.” See, Pennsylvania Constitution Article VIII, § 2(a)(i), 72, P.S. § 5020–204(a)(1).

CERTIFIED
FROM THE RECORD
ATTEST 
BEVERLY PROTINA
1-28-2021

2016-11335-AB

On appeal, the Commonwealth Court vacated that decision and remanded the case to the Court of Common Pleas to afford the Downingtown Area School District an opportunity to conduct discovery, if it choose to do so. *See* Commonwealth Court Order entered at Pennsylvania Commonwealth Court No. 540 C.D. 2019, dated February 25, 2020. On remand, the trial court issued an Order dated March 24, 2020 which states:

Once discovery is completed, the School District shall so notify this Court and may then petition this Court to conduct a hearing if the School District is satisfied that the evidence obtained warrants a hearing.

II. ISSUE PRESENTED.

- (1) Should the trial court conduct a hearing?

Suggested answer: No.

- (2) Should the trial court issue a final Order based upon an independent review of the earlier decision of the Court of Common Pleas concerning the request for exemption from tax assessment submitted by the former property owner?

Suggested answer: Yes.

III. ARGUMENT

- (1) Should a hearing be conducted?

Appellant Nirmalananda Saraswati¹ submits that no hearing is to be convened. In light of the fact that the School District has neither submitted any supplemental discovery requests to the former or current property owner, nor filed a petition to introduce any newly discovered evidence into the record, the evidentiary hearing record should be considered closed.

¹ The current title owner of the subject property, a non-profit corporation, Svaroopaa Vidya Ashram, has submitted a petition to intervene in this proceeding. For the sake of convenience, and in light of the fact that that petition has not been addressed by the Court, as yet, this brief will treat the former title owner, Nirmalananda Saraswati (an individual) as the tax assessment appellant, the party challenging the assessment of the real estate and requesting a tax exemption based upon applicable constitutional and statutory provisions. The prospective additional appellant, a real party in interest, joins in the appeal from the determination rendered by the Chester County Board of Assessment Appeals to the effect that the subject property is not exempt from real estate taxation.

(2) Should the Court issue a final order?

The Commonwealth Court decision vacated the earlier determination and Order issued by the Court of Common Pleas, which had determined that the subject property was entitled to a partial exemption based upon the fact that it was used for regularly stated religious worship. It is anticipated that the School District, as well as perhaps the Chester County Board of Assessment Appeals, might want to subject the earlier Court of Common Pleas determination to further appellate review. The former and current title owners certainly wish to do so. More fundamentally, since the partial exemption decision has been vacated, there is no determination to be reviewed on appeal. Under these fairly unusual circumstances, it seems necessary for the trial court to issue a new ruling based upon an independent review of the evidentiary record that has already been made. If the Court so decides, the undersigned respectfully suggests that the parties be directed to submit briefs on the subject of whether, and to what extent, the subject real property qualifies for an exemption from realty taxation. Counsel for the appellant (and the current title owner) will assert that the real estate qualifies for a total exemption from realty taxation, since it is an actual place of regularly stated religious worship "with the ground thereto annexed necessary for the occupancy and enjoyment of the same." 72 P.S. § 5025-204(a)(1).

IV. Conclusion.

For the reasons set forth above, the Court should review the briefs previously submitted to the Court of Common Pleas or direct counsel for the litigants to submit briefs on the subject of whether, and to what extent, the subject real estate is to be determined to be exempt from realty taxation. The Court may then issue a final order addressing the merits of this tax assessment appeal.

Respectfully submitted,

Date: 12/28/20

By: John J. Mahoney
John J. Mahoney
*Attorney for Appellant
and Svaroopā Vidya Ashram*