



KOOTENAI COUNTY

BOARD ADMINISTRATION

TAX EXEMPT APPLICATION PROCEDURE – ORIGINAL APPLICATION

The following information is requested by the Kootenai County Board of Commissioners for determination of tax exempt status:

- ✓ Statement describing under which section of Idaho Code §63-602 you are applying for tax exempt status (see attached documents)
- ✓ Statement of net income derived from property
- ✓ Specific, detailed statement as to the use of land, buildings and parking areas, etc.
- ✓ A day time telephone number and an e-mail address where a representative with knowledge regarding the property may be reached during normal business hours

(Note: the above statements can be in the form of a letter addressed to the Board of Commissioners)

- ✓ Pertinent documents to support the section of Idaho Code §63-602 you are applying under (see attached worksheets)
- ✓ Copy of Deed
- ✓ Copy of Articles of Incorporation
- ✓ Copy of Bylaws
- ✓ Sketch of property indicating location of buildings, parking areas, etc.
- ✓ Legal description (site map of property)
- ✓ Copy of Tax Exemption Letter under I.R.C. 501(c)(3) if applicable

Application for tax exempt status may be submitted at any time with the Board of Commissioners.

*Please be aware any applications submitted after **April 15, 2026** **WILL NOT** be submitted for the current year.*

KOOTENAI COUNTY

PROPERTY TAX EXEMPT APPLICATION

A complete application must be filed for each parcel for which you seek an exemption. If you have any questions regarding this application, please call (208) 446-1601. Please return this form as soon as possible to allow sufficient review time.

OWNER INFORMATION (Please type or print your answers clearly)

1. Date of Application: _____
2. Parcel Number: _____
3. Name of Organization: _____
4. Legal Owner of Property: _____
5. Address, City, State, Zip of Property: _____
6. Date Property was Acquired by Organization: _____
7. Type of Property: ☐ Real Property ☐ Personal Property
If this request is for personal property, is any of the personal property associated with this parcel leased or not, used exclusively for which you are requesting this exemption?
☐ Yes ☐ No
8. What is the actual use of the property as of January 1st of current year?

9. If the property is undeveloped, has a building permit been issued? ☐ Yes ☐ No
 - a. What is the proposed use of the property?

 - b. Has construction commenced? ☐ Yes ☐ No

Under which section(s) of the Idaho Code are you seeking tax exemption?

Attached are the most commonly used worksheets. Please complete the worksheet (s) that apply to the type of exemption you are seeking.

- ☐ Application is submitted under *Idaho Code §63-602 A* (Governmental Property)
☐ Application is submitted under *Idaho Code §63-602 B* (Religious Corporations or Societies)
☐ Application is submitted under *Idaho Code §63-602 C* (Fraternal, Benevolent, or Charitable Corporations or Societies)
☐ Application is submitted under *Idaho Code §63-602 E* (Schools, Educational Purposes)
☐ Application is submitted under *Idaho Code §*____ - _____ Other (fill in the appropriate code citation)

***A detailed description of each Idaho Code section can be reviewed at
www.state.id.us.***

PLEASE TELL US

- b. If the applicant is not the legal owner, please explain the relationship between the applicant and the legal owner.

CONTACT INFORMATION

Contact Person for Organization: _____

Title: _____

Mailing Address: _____

Daytime Telephone Number: _____

Email Address: _____

PLEASE RETURN TO:

**Kootenai County Board of Commissioners
451 Government Way
P.O. Box 9000
Coeur d'Alene, ID 83816-9000**

Please return this application as soon as possible. Applications received after April 15, 2026 WILL NOT be submitted for the current tax year.

FOR YOUR SIGNATURE

I CERTIFY, to the best of my knowledge and belief, the information provided herein is true and correct.

Applicant's Signature

Date