



KOOTENAI COUNTY

BOARD OF COMMISSIONERS

MARC EBERLEIN • CHRIS FILLIOS • BOB BINGHAM

TAX EXEMPT APPLICATION PROCEDURE INITIAL APPLICATION

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

- ✓ Statement describing under which section of Idaho Code you are applying for tax exempt status
- ✓ 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 Idaho Code requirements associated with your application
(See attached worksheets for additional information)
- ✓ Copy of Deed
- ✓ Copy of Articles of Incorporation
- ✓ Copy of Bylaws
- ✓ Sketch of property indicating location of buildings, parking areas, etc.
- ✓ Legal description or copy of your most recent County tax bill or assessment
- ✓ 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 throughout the year.

*Please be aware any applications submitted after the April 15, 2018, deadline **will not** be considered 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) 446-1603. 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

10. 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, 2017 **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

Property Tax Exemption Worksheet Idaho Code § 63-602B

Complete this worksheet if you are seeking a property tax exemption, pursuant to Idaho Code § 63-602B, for a **religious corporation or society**. This worksheet supplements the standard application and must be fully completed. If you require additional space to answer, you may attach an additional piece of paper, and please number your answers so that they correspond to each question.

1. Does the property for which you seek an exemption belong to a religious corporation or society? **Yes** **No**
If yes, please provide a copy of the organization's charter, articles of incorporation, or other document evidencing the organization's non-profit religious status, as well as a copy of the organization's I.R.S. 501(c)(3) authorization.

2. Please explain how the property for which you seek an exemption is used as of January 1st exclusively for and in connection with any combination of religious, educational, or recreational purposes or activities of the religious corporation or society.

3. Does the property for which you seek exemption include a residence? **Yes** **No**

If yes, please provide the following:

a. Please state the name and the title of the resident(s) of the property.

b. Please explain how the residence is used for or in furtherance of the religious, educational, or recreational purposes or activities of the religious corporation or society.

c. Is the residence used as a residence of a minister, clergy, member, religious leader, or seminarian? **Yes** **No**

If yes, how much time is the residence used as the principle residence? _____

d. Is the residence used for worship, teaching, prayer, counseling, or meetings? _____

e. What other church-related activities are held at the residence? _____

4. Is any portion of the property for which you seek an exemption leased to or used by another person or organization? **Yes** **No**

If yes, please provide the following:

a. The name of the person or organization that leases or uses the property. _____

b. The total square footage of the property. _____

c. The total square footage that is leased to or used by another person or organization. _____

d. The amount charged monthly or annually to the person or organization leasing or using the property. _____

e. The total number of days over the past year that the property was leased to or used by another person or organization. _____

f. If multiple people or organizations leased or used a portion of the property, please provide a schedule separately detailing the information requested in items a through e above for each such person or organization.

5. Is any portion of the property for which you seek an exemption used for business or commercial purposes? Yes No

If yes, please provide the following:

a. What business or commercial purpose(s) occurs on the property?

b. The total square footage of the property. _____

c. The total square footage of the property used for business or commercial purposes. _____

d. The amount of revenue derived on an annual basis from such business or commercial use. _____

e. The total number of days over the past year that the property was used for business or commercial purposes. _____

f. If multiple people or organizations used a portion of the property for business or commercial purposes, please provide a schedule separately detailing the information requested in items a through e above for each such person or organization.

<u>FOR INTERNAL USE ONLY</u>		
Date Reviewed:	Staff Review By:	Staff Signature:
Legal Review Required:	Legal: Date Reviewed:	Attorney Signature:

Property Tax Exemption Worksheet

Idaho Code § 63-602C

Complete this worksheet if you are seeking a property tax exemption, pursuant to Idaho Code § 63-602C, for a **fraternal, benevolent, or charitable corporation or society**. This worksheet supplements the standard application and must be fully completed. If you require additional space to answer, you may attach an additional piece of paper, and please number your answers so that they correspond to each question.

1. Does the property for which you seek an exemption belong to a fraternal, benevolent, or charitable corporation or society? **Yes** **No**

If yes, please provide a copy of the organization's charter, articles of incorporation, or other document evidencing the organization's non-profit status, as well as a copy of the organization's I.R.S. 501(c)(3) authorization.

2. Please explain in detail how the property in whole, and if there are separate parts of the property, for each part, for which you seek an exemption is used as of January 1st exclusively for and in connection with any combination of fraternal, benevolent, or charitable purposes or activities of the fraternal, benevolent, or charitable organization.

3. Please explain how any revenue derived from the organization's activities is applied to any charitable purpose.

4. Is any portion of the property for which you seek an exemption leased to or used by another person or organization? **Yes** **No**

If yes, please provide the following:

- a. The name of the person or organization that leases or uses the property. _____
- b. The total square footage of the property. _____
- c. The total square footage that is leased to or used by another person or organization. _____
- d. The amount charged monthly or annually to the person or organization leasing or using the property. _____
- e. The total number of days over the past year that the property was leased to or used by another person or organization. _____
- f. If multiple people or organizations leased or used a portion of the property, please provide a schedule separately detailing the information requested in items a through e above for each such person or organization.

5. Is any portion of the property for which you seek an exemption used for business or commercial purposes that are not related to the charitable purpose of the organization? Yes No

If yes, please provide the following:

a. What business or commercial purpose(s) occurs on the property?

b. The total square footage of the property. _____

c. The total square footage of the property used for business or commercial purposes. _____

d. The amount of revenue derived on an annual basis from such business or commercial use. _____

e. The total number of days over the past year that the property was used for business or commercial purposes. _____

f. If multiple people or organizations used a portion of the property for business or commercial purposes, please provide a schedule separately detailing the information requested in items a-e above for each such person or organization.

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Legal Review Required:	Legal: Date Reviewed:	Attorney Signature:

Property Tax Exemption Worksheet

Idaho Code § 63-602E

Complete this worksheet if you are seeking a property tax exemption, pursuant to Idaho Code § 63-602E, for **non-profit school, educational, or charter school purposes**. This worksheet supplements the standard application and must be fully completed. If you require additional space to answer, you may attach an additional piece of paper, and please number your answers so that they correspond to each question.

1. Does the property for which you seek an exemption used exclusively as a non-profit school, charter school or educational purposes as of January 1st? **Yes** **No**

If yes, please provide a copy of the organization's charter, articles of incorporation, or other document evidencing the organization's non-profit status, as well as a copy of the organization's I.R.S. 501(c)(3) authorization, as well as providing the following:

a. Describe all activities which generate revenue for the organization.

b. Describe the nature of the educational services offered.

c. State whether the organization is accredited by the Idaho State Department of Education, or by any other accrediting body, and if so, please provide all accrediting documentation.

d. Describe the nature of the education provided and any degree, diploma, or other status of completion which may be earned.

2. Is any portion of the property held or used exclusively for endowment, building, or maintenance purposes of the school? **Yes** **No**

If yes, please describe the portion of the property so used.

3. Is any portion of the property for which you seek an exemption used for business or commercial purposes that are not related to the non-profit educational purpose of the organization? Yes No

If yes, please provide the following:

a. What business or commercial purpose(s) occurs on the property?

b. The total square footage of the property. _____

c. The total square footage of the property used for business and administration of the non-profit school or charter school. _____

d. The total square footage of the property used for profit business or commercial purposes. _____

e. The amount of revenue derived on an annual basis from such business or commercial use. _____

f. The total number of days over the past year that the property was used for business or commercial purposes. _____

g. If multiple people or organizations used a portion of the property for business or commercial purposes, please provide a schedule separately detailing the information requested in items a through e above for each such person or organization.

h. If any part of the property is used for any other purpose, please describe each purpose and if it relates to the educational purpose of the organization, please describe that relation.

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Legal Review Required:	Legal: Date Reviewed:	Attorney Signature:

Property Tax Exemption Worksheet Idaho Code § 63-602GG

Complete this worksheet if you are seeking a property tax exemption, pursuant to Idaho Code § 63-602GG, for **Low-Income Housing Owned by Nonprofit Organization**. This worksheet supplements the standard application and must be fully completed. If you require additional space to answer, you may attach an additional piece of paper, and please number your answers so that they correspond to each question.

1. Is the organization organized as a nonprofit corporation pursuant to Idaho Code Chapter 3, Title 30, or pursuant to equivalent laws in the applicable state of incorporation? **Yes** **No**

2. Has the organization received an exemption of taxation from the Internal Revenue Service pursuant to section 501(c)(3) Internal Revenue Code? **Yes** **No**

If yes, please provide a copy of the organization's I.R.S. 501 (c)(3) authorization.

3. Do Proceeds or tax benefits of the organization or from the low-income housing property owned by the organization inure to any individual or for-profit entity other than normal employee compensation? **Yes** **No**

4. Is both legal and equitable title to the property solely owned by the nonprofit organizations? **Yes** **No**

5. Does the organization or related nonprofit organization manage the property? **Yes** **No**

6. Are tenants evicted based upon their inability to pay for a period of three (3) months if such inability is due to a catastrophic event that is not under the tenant's control? **Yes** **No**

****For purposes of this subsection, "Catastrophic Event" means a medical condition or injury in which sudden, serious and unexpected symptoms of illness or injury are sufficiently severe to render the tenant unable to participate in employment and such illness or injury has been certified by one (1) or more licensed physicians and/or psychiatrists or psychologists. The term "Catastrophic Event" does not apply to individuals who voluntarily remove themselves from the workforce.****

7. Except for a manager's unit, are all of the housing units in the low-income housing property dedicated to low-income housing in the following manner?

- a. Fifty-five percent (55%) of the units shall be rented to those earning sixty percent (60%).
- b. Sixty percent (60%) or less of the median income for the county in which the housing is located.
- c. Twenty percent (20%) of the units shall be rented to those earning fifty percent (50%) or less of the median income of the county in which the housing is located.
- d. Twenty-five percent (25%) of the units shall be rented to those earning thirty percent (30%) of less of the median income for the county in which the housing is located?

Please state the manner in which the units are dedicated:

8. If financed, what date was the project financed?

a. Are property taxes permitted to be paid from federal, state, grants, loans, or subsidies or as part of the financing of the project? _____

b. Does the organization receive a federal Section 8 subsidy? **Yes** **No**

c. Does the property otherwise meet the following qualifications:

1. The property was financed prior to the effective date of this act; **and**
2. Such financing was dependent upon the tax-exempt status of the property; **and**
3. The law does not allow additional federal or state revenues to be available for the payment of property taxes.

9. Does the property qualify for tax-exempt status under other provisions of Idaho Code Title 63?

If yes, please explain:

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