

# 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 exclusively for and in connection with any combination of religious, educational, or recreational purposes or activities of the religious corporation or society.

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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.

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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.

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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.

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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?

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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.

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