

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 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.

FOR INTERNAL USE ONLY		
Date Reviewed:	Staff Review By:	Staff Signature:
Legal Review Required:	Legal: Date Reviewed:	Attorney Signature: