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ADA COUNTY COMMISSIONERS
Property Tax Exemption Information

For questions regarding property tax exemptions in Ada County, please contact the Commissioners' Office at (208) 287-7005. The deadline for filing tax exemptions for the primary roll of 2010 is the fourth Monday in June (June 28, 2010). Please include by-laws, articles of incorporation, financial statements and any other documents that support your request for exemption. **ORGANIZATIONS MUST APPLY EACH YEAR FOR AN EXEMPTION.** Just because you may have been previously exempt, it does not carry over to the next year.

Note: No late tax exemption applications/forms will be accepted.

You may download or print an Application and Worksheet (see item 12 on the Application to determine which Worksheet is appropriate) and return them, with supporting documents, to the Board of Ada County Commissioners at 200 West Front Street, 3rd Floor, Boise, Idaho 83702. If you prefer, you may fax the documents to the Commissioners' office at (208) 287-7009.

Please note that if your organization was granted a property tax exemption for the year 2009, you do NOT use the form below. Those organizations who have current exemptions in place will be mailed a short-form exemption application after January 1, 2010 (typically mailed by the first week in Feb). If you have not received the short-form application in the mail by the end of February, please call 287-7005 and advise us that you did not receive your short form. It is **YOUR** responsibility to apply **each year** however.

A complete copy of [Idaho Code, Title 63, Chapter 6](#) may be available at your local library, or you can review the code online on the [State of Idaho webpage](#).

Reviewing the PDF attachment requires [Adobe Acrobat](#).

Adobe Acrobat files:

- [Property Tax Exemption Application 2010](#)
- [Property Tax Exemption Worksheet 63-602B](#)
- [Property Tax Exemption Worksheet 62-602C](#)
- [Property Tax Exemption Worksheet 63-602E](#)

Microsoft Word files:

- [Property Tax Exemption Application 2010](#)
- [Property Tax Exemption Worksheet 63-602B](#)
- [Property Tax Exemption Worksheet 62-602C](#)
- [Property Tax Exemption Worksheet 63-602E](#)

ADA COUNTY COMMISSIONERS
Property Tax Exemption Information

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Ada County

COMMISSIONERS
OFFICE
200 W. Front Street
Boise, Idaho 83702
(208) 287-7000
Fax: 287-7009
boccl@adaweb.net
www.adaweb.net

Property Tax Exemption Application

A completed application must be filed for each parcel for which you seek an exemption. Please type your answers or write legibly. If you have any questions regarding this application, please call (208) 287-7000. Please return this form as soon as possible to allow sufficient review time. Applications received after Monday, June 28, 2010, cannot be considered for a 2010 exemption.

OWNER INFORMATION

1. Date of Application: _____ / _____ / _____
Month Day Year
2. Parcel Number: _____
3. Organization Name: _____
4. Legal Owner of Property: _____
5. Address, City, State, Zip of the Property: _____
6. Date Property was Acquired by Organization: _____ / _____ / _____
Month Day Year
7. Type of Property (please check one): Real Property Personal Property
8. 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?
9. Under which section(s) of the Idaho Code are you seeking tax exemption?
 - Idaho Code § 63-602B - Religious Corporations Or Societies
 - Idaho Code § 63-602C - Fraternal, Benevolent, Or Charitable Societies
 - Idaho Code § 63-602E - Property Used For School Or Educational Purposes
 - Idaho Code § _____ - _____ - Other (fill in the appropriate code citation)

LIST ON SEPARATE SHEETS OF PAPER

10. Attach a letter explaining the basis for your exemption request under applicable Idaho Code section(s). For your convenience, the Office of the Board of Ada County Commissioners is providing you with worksheets for Idaho Code §§ 63-602B, 63-602C, and 63-602E. Please be advised that there may be other Idaho Code sections that may affect your tax exemption request. A complete copy of the Idaho Code is available at the Boise City Public Library, or online at the state of Idaho website www.accessidaho.org. You may link to their site at www.adaweb.net on the Commissioners' page under Tax Exemptions.

11. Attach a copy of your organization's articles of incorporation, by-laws and year-end financial statements.

12. Please complete the attached worksheets that apply to the type of exemption you are seeking.

- Complete Worksheet 63-602B if you are seeking an exemption for religious corporations or societies.
- Complete Worksheet 63-602C if you are seeking an exemption for a fraternal, benevolent, or charitable society.
- Complete Worksheet 63-602E if you are seeking an exemption for a school or educational purposes.

PROPERTY VALUES - OPTIONAL

The information collected by questions 12 and 13 is for statistical purposes only. Choosing to answer these two questions will **NOT AFFECT OR CHANGE** the eligibility of your organization's property for an exemption.

13. What is the insured value of the personal property that is associated with this parcel? \$ _____

14. What is the insured value of the improvements (such as buildings or parking lots) located on this parcel? If your organization does not own any real property, you may disregard this question. \$ _____

PLEASE TELL US

15. If the applicant is not the legal owner, explain the relationship between the applicant and the legal owner.

16. What was the principal activity of the applicant organization on January 1 of this year? Be specific and consider all activities. Please answer this question on a separate sheet of paper.

17. What was the principal use of this property on January 1, of this year? Be specific and consider all uses. Please answer this question on a separate sheet of paper.

CONTACT INFORMATION

18. Contact Person: _____

19. Title: _____

20. Mailing Address: _____

21. Daytime Telephone Number: (_____) _____ - _____

22. Email Address: _____

DID YOU REMEMBER TO

- Complete the entire application?
- Enclose a letter requesting exemption pursuant to the Idaho Code?
- Enclose the completed worksheet(s) for you exemption?
- Enclose a copy of your year-end financial statements?
- Enclose a copy of your articles of incorporation **and** by-laws?

PLEASE RETURN TO

**Board of Ada County Commissioners
200 W. Front Street
Boise, Idaho 83702**

Please return this form as soon as possible. Applications received after Monday, June 28, 2010, cannot be considered for a 2010 tax exemption. If you have any questions regarding this application, please call (208) 287-7000.

FOR YOUR SIGNATURE

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

Applicant's Signature

____/____/____
Month Day Year

Property Tax Exemption Worksheet 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.

1. Does the property for which you seek an exemption belong to a religious corporation or society of Idaho?

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.

3. Does the property for which you seek exemption include a residence?

4. If the property for which you seek exemption includes a residence, please answer a through e.
 - 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?

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

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

5. Is any portion of the property for which you seek an exemption leased to or used by another person or organization?

6. If any portion of the property is leased to or used by another person or organization, 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.

7. Is any portion of the property for which you seek an exemption used for business or commercial purposes?

8. If any portion of the property is used for business or commercial purpose(s), 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.

Property Tax Exemption Worksheet 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 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.

1. Is your organization supported by donations?
2. What is the total amount of donations received on an annual basis?
3. What is the percent of the donations as compared to total revenue?
4. What are the other sources of your organization's revenue?
5. Does the income your organization receive produce a profit?
6. What are your organization's revenues as compared to expenses?
7. Are the recipients of your organization's services required to pay?
8. What is the fee charged to the recipients? Is the same fee charged to all recipients?
9. What if the recipient cannot pay for the services? Are the services still provided?
10. Does your organization receive any money from federal, state or local government sources (i.e. grants)? If so, how much as compared to total revenue?

11. If your organization did not provide such services, would the recipients require government assistance?

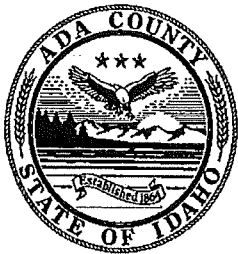
12. How does the community at large benefit from your organization's services?

13. What gift does your organization provide to the community?

Property Tax Exemption Worksheet 63-602E

Complete this worksheet if you are seeking a property tax exemption, pursuant to Idaho Code § 63-602E, for a school or educational purpose. 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.

1. What are the sources of your organization's revenue?
2. Does the income your organization receives produce a profit?
3. What are your organization's revenues as compared to expenses?
4. Is the property for which you request an exemption used exclusively for non-profit educational purposes?
5. Please describe the education provided by your organization.



COMMISSIONERS'
OFFICE
200 W. Front St. 3rd Floor
Boise, ID 83702
(208) 287-7000
Fax: (208) 287-7009
boccl@adaweb.net
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ADA COUNTY

Tax Exemption Short Form Application

OWNER INFORMATION

Parcel #:
Location:

Please note all corrections on this form.

PROPERTY INFORMATION

- | | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| 1. Has the use of the property changed since January 1, 2010 ? * | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is the property, or any part, leased or rented to or from others? * | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Has the use of all or part of this property changed since your exemption was granted last year? * | <input type="checkbox"/> | <input type="checkbox"/> |
| <u>* If you answered yes to any of the above questions, please describe the situation in detail on a separate sheet of paper.</u> | | |
| 4. If this request is for personal property, is any of the personal property associated with this parcel leased or not used exclusively for the purposes for which this parcel's exemption was previously granted? ** | <input type="checkbox"/> | <input type="checkbox"/> |

** If you answered yes to this question, please list the property, purchase price and purchase date on a separate sheet of paper.

FOR YOUR SIGNATURE

I certify, to the best of my knowledge and belief that the information for the parcel number provided herein is true and correct. I request that this parcel be granted a _____ percent, Property Tax Exemption for Tax Year 2010, pursuant to Idaho Code 63-602, Section _____.

Name: _____

Signature:

Title: _____

Day Phone: _____ Date: _____

PLEASE RETURN FORM TO

Board of Ada County Commissioners
200 W. Front St.
Boise, ID 83702

or fax to: (208) 287-7009

Please return this form as soon as possible. Applications received **after the fourth Monday of June in 2010, cannot be accepted.** If you have any questions, please call (208) 287-7000.