

Property Tax Exemption Worksheet 63-602D

Complete this worksheet if you are seeking a property tax exemption, pursuant to Idaho Code § 63-602D, for a hospital corporation. 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 the titled owner of the property (i) a “hospital” as defined by chapter 13, title 39, Idaho Code; (ii) organized as a nonprofit corporation pursuant to chapter 30, title 30, Idaho Code, or pursuant to equivalent laws in its state of incorporation; and (iii) a federally tax exempt organization pursuant to section 501(c)(3) of the Internal Revenue Code? Please provide evidence showing compliance with these requirements.
2. Is the property operated as a hospital, as defined by chapter 13, title 39, Idaho Code? If not, please state whether the property is either an acute care, outreach, satellite, outpatient, ancillary or support facility of a hospital corporation meeting the above qualifications.
3. Does the property independently satisfy the definition of “hospital” as defined by chapter 13, title 39, Idaho Code?
4. Does the hospital corporation use the property for a business purpose from which a revenue is derived that is not directly related to the hospital corporation’s exempt purposes? If so, what percentage of the property is used for business purposes? Please include the total square footage of the building, and the square footage used for business purposes.
5. For the last calendar year, please itemize following:
 - a. the hospital’s amount of unreimbursed services for the prior year (broken down by charity care, bad debt, and under-reimbursed care covered through government programs such as Medicare and Medicaid);
 - b. special services and programs the hospital provides below its actual cost;
 - c. donated time, funds, subsidies and in-kind services;
 - d. additions to capital such as physical plant and equipment; and
 - e. the process the hospital has used to determine general community needs that coincide with the hospital’s mission.
6. Please explain in detail how public support, including monetary and other forms of donations, received by the hospital lessens the burdens on government.
7. Please explain in detail how the hospital provides a general public benefit to Ada County.
8. Please explain in detail how any income in excess of expenses is invested into the hospital or the community (not including staff salaries, bonuses and retirement related payouts).
9. Please explain in detail how the hospital provides need-based charity to the recipients of its services.