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### ***Client Alert: With Continued Uncertainty Regarding Exemptions, Now Is the Time to Manage Property Taxes Proactively***

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Health care providers, especially larger integrated delivery systems, are familiar with IRS scrutiny regarding the tax-exempt status of health care providers, but many are not aware that Ohio courts and taxing authorities have taken an even narrower approach. For example, late last month, the Supreme Court of Ohio issued its decision in *Dialysis Clinic, Inc. v. Levin*, Slip Opinion No. 2010-Ohio-5071, in which a 501(c)(3) dialysis organization was denied a property tax exemption because although it regularly wrote off bad debts from patients who were unable to pay, the clinic's written indigency policy reserved the right to refuse to admit and treat a patient who has no ability to pay. These continuing developments, combined with the challenging state of the Ohio real estate market, make now an optimal time for health care providers to manage property tax obligations proactively.

Click on the link below to download the *Client Alert* which covers this topic.