



APPLICATION FOR TAX EXEMPTION - REAL PROPERTY

This renewal form is to be used if you have previously completed the long form and filed with the County all current documentation necessary for proof of property tax exemption based upon Idaho Code 63-602.

FILING DEADLINE is **April 15, 2025** to allow the Assessor time to make any adjustments prior to the required June mailing of property valuations.

PART I - Ownership Verification

Name of Applicant/Organization: National Outdoor Leadership School

Address of Property Being Claimed: 1690 E 2000 S and 1830 S 1750 E Driggs ID

Legal Description: Blocks 2, 3 & R Darby Townsite Parcel Number: RPF0013004001A, 0013002001A

Date Property Was Acquired By Owner/Organization: 4/6/93 and 9/30/12

If Applicant Is **NOT The Legal Owner**, Explain Relationship/ Affiliation To Owner:
Jennifer Reed, NOLS Director of Accounting

PART II - Property Exemption Request

Provide Specific Details & Examples of Principal Activities/Uses by Applicant Organization On Property Being Claimed: Attached Letter

List Annual Meeting Dates of Board: 10/4-10/5/24

Are there minutes available upon request? Yes ☒ No ☐

Attach a list of current Board Members.

From The List Below, Check The Idaho Statute Which Qualifies Applicant For Exemption:

63-602B ☐ 63-602C ☐ 63-602D ☐ 63-602E ☒ 63-602GG ☐ other ☐

1. Has the use of the property changed in the past year?* YES ☐ NO ☒
2. Is the property, or any part, leased or rented to or from others?* YES ☐ NO ☒
3. Has the use of all or part of this property changed since your exemption last year?* YES ☐ NO ☒

* If you answered yes to any of the above questions, please describe the situation in detail on a separate sheet of paper.

Since last year, have there been organizational changes to the following? If yes, please attach revised and/or new documents.

Articles of Incorporation YES ☐ NO ☒ By-Laws YES ☐ NO ☒

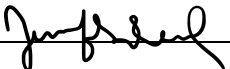
Constitution YES ☐ NO ☒ IRS Ruling of 501 YES ☐ NO ☒

PART IV – Applicant Attestation

Applicant Name (*please print*): Jennifer Reed

Mailing Address: 284 Lincoln St Lander WY 82520

Phone Number: 307-335-2261 Email Address: jennifer_reed@nols.edu

Applicant Signature  Date: 4/14/25

Board of Equalization Property Value Exemption: ACCEPT _____ DENY _____

Signature Chairman of BOCC

DATE: _____

If you have questions call 1-208-776-8254.

RETURN FORM & DOCUMENTS TO: Teton County Commissioners
150 Courthouse Drive, Room #208
Driggs, ID 83422

Email Documents to: dreyes@tetoncountyidaho.gov

Apr 14, 2025

Teton County Commissioners
150 Courthouse Dr. Room #109
Driggs, ID 83422

Re: Application for tax exemption, real property, parcel RP#F 0013 00400 1 A and RP#F 0013 0020 00 1 A

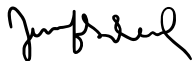
Dear Commissioners:

Please consider the National Outdoor Leadership School's (NOLS) application for tax exemption for real property located at 1690 East, 2000 South, Driggs Idaho and 1830 South 1750 East, Driggs Idaho under Idaho State Statute Title 63, Chapter 6, 63-602E.

The NOLS property in Driggs is used exclusively as a base of operations for NOLS courses. Students arrive here prior to their course where they are outfitted with equipment, rations and often have some preliminary classes. Meals are prepared exclusively for the students and faculty for the period of time they are in town, and bunk beds accommodate everyone staying at the facility prior to and at the conclusion of their course. Vehicles owned by NOLS transport the students to trailheads or rivers where they begin the field portion of their course. At the conclusion of the course students are transported back to the facility.

The principal use of the property has not changed since the exemption granted in March of 1999 by the Teton County Commissioners.

Sincerely,



Jennifer Reed
Director of Accounting

Enclosures
Application for tax exemption, real property

NOLS BOARD OF TRUSTEES - FY2025

Stuart Harris- Chair

Sarah Hiza- Vice Chair

Jane Fried- Secretary

Assistant Secretary- John Babcock

George Phipps- Treasurer

Scott Briscoe

James (Jimmy) Chin

Lesford Duncan

John Grunsfeld

Brad Hirsch

Griffin Myers

JK Nicholas

Marc Randolph

Ahmad R. Thomas

Alan Townsend

Elaine Walsh Carney

Gretchen Warner

Kate Williams



Board of Equalization - IC§63-602 Questionnaire

Complete the questions below. If a question is not applicable to your organization, please write "N/A" in the space provided. When complete, you may submit it along with any supplemental documentation you wish the Board of Equalization to take into consideration of your property tax exemption request.

1. Is any portion of the property for which you seek an exemption leased to or used by another person or entity other than the property owner? ☐ YES ☒ NO
2. Will the property be used for business or commercial use? ☒ YES ☐ NO
Educational Business Use
3. If any portion of the property is leased to or used by another person, organization or business, for either non-profit or commercial purpose(s), please provide the following:
 - a. What business or commercial purpose(s) occurs on the property?
N/A
 - b. The total square footage of the property (structure) and total acreage.
N/A
 - c. The total square footage of the property used for business or commercial purposes.
N/A
 - d. The amount of revenue derived on an annual basis from such business or commercial use.
N/A
 - e. The total number of days over the past year that the property was used for business or commercial purposes.
N/A
 - 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.
N/A
4. Is your organization supported by donations? ☒ YES ☐ NO
5. What is the total amount of donations received on an annual basis?
In 2024 it was \$3674
6. What is the percent of the donations as compared to total revenue?
Less than 1%

7. Please list all sources of revenue for your organization?

Revenue is generated from tuition, gear rentals and sales.

8. Does the income your organization receives produce a profit? ☐ YES ☒ NO

9. What are your organizations revenues as compared to expenses?

In 2024, revenue covered 77% of expenses

10. Are the recipients of your organizations revenue required to pay? ☒ YES ☐ NO

11. What is the fee charged? Is it the same fee for all recipients?

Fees vary based on the course type and length but the same fee is charged for all students on the same course.

12. What if the recipient cannot pay for the services? Are services still provided?

NOLS offers scholarships to help cover costs.

13. If your organization did not provide your service, would the recipients require government assistance? ☐ YES ☒ NO

14. Does your organization receive money from federal, state or local government sources?

☐ YES ☒ NO

If so, how much as compared to total revenue? (include any grant monies)

15. Is the property used exclusively for non-profit educational purposes? ☒ YES ☐ NO

16. If you provide educational services, please describe theses services in detail.

NOLS teaches wilderness and leadership skills that benefits both people and the environment.

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

NOLS participates in the Tin Cup Challenge, runs discounted trips for the Coombs Outdoor School, teaches avalanche education and backcountry skiing, provides seasonal employment to a number of Teton Valley residents.