

IN THE SUPREME COURT OF OHIO
Appeal from the Ohio Board of Tax Appeals

Community Health Professionals, Inc.
Appellee,

vs.

William W. Wilkins,
Tax Commissioner of Ohio,
Appellant.

Case No. 06-1086

(BTA Case No. 2004-J-689)

Brief of Amicus Curiae

**JOINT MOTION FOR LEAVE
TO
PARTICIPATE IN ORAL ARGUMENT BY AMICUS CURIAE**

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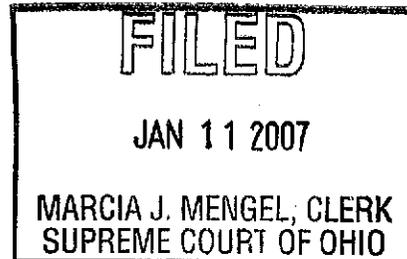
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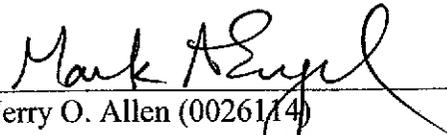
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Now come the Ohio Hospital Association, *amicus curiae*, and Community Health Professionals, Inc., appellee, and, pursuant to Article IX, Section 6 of the Rules of Practice of the Ohio Supreme Court, jointly request leave for the Ohio Hospital Association to participate in the oral argument scheduled in the present case on behalf of Appellee. The reasons in support this Joint Motion for Leave are set forth in the attached Memorandum in Support of Joint Motion for Leave.

Respectfully submitted,


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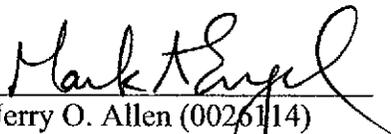
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MEMORANDUM IN SUPPORT OF JOINT MOTION FOR LEAVE

Article IX, Section 6 of the Rules of Practice of the Ohio Supreme Court permit a party participating in a case as *amicus curiae* to participate in oral argument before the Court, provided that *amicus curiae* has first received the consent of the party whose position is being supported. Here, the Ohio Hospital Association, as *amicus curiae*, requests leave of the Court to present oral argument in support of Community Health Professionals, Inc., appellee. The appellee consents to this request and joins in the motion for leave to participate.

The issues presented by this case are of critical importance to the nonprofit and tax-exempt hospitals that comprise the membership of the Ohio Hospital Association and the Court's decision in the case has a potentially far-reaching and significant impact on the ability of Ohio hospitals to seek and receive property tax exemption for their hospital facilities. Therefore, the Ohio Hospital Association respectfully requests that the Court grant this Joint Motion to for Leave to Participate in Oral Argument.

Respectfully submitted,

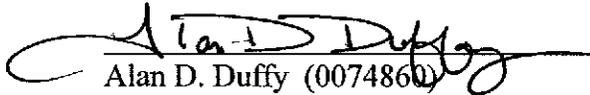


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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Joint Motion for Leave to Participate in Oral Argument was served by United States First Class mail, postage prepaid, on this 11th day of January, 2007, to Marc Dann, Ohio Attorney General, and Janyce C. Katz, Esq., Assistant Attorney General, Taxation Section, 30 East Broad Street, 16th Floor, Columbus, Ohio 43216, attorneys for the Tax Commissioner of Ohio, Kevin H. Taylor, Young, Taylor and Yarger, 120 West Main Street, P.O. Box 525, Van Wert, Ohio, 45891, counsel for Community Health Professionals, Inc., and to Catherine J. Harsham, Hunter, Carnahan, Shoub & Byard, 3360 Tremont Road, Second Floor, Columbus, Ohio 43221, counsel for *amicus curiae*, District 1199, The Health Care and Social Service Union, SEIU.


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