IN THE SUPREME COURT OF OHIO

Appeal from the Board of Tax Appeals

COMMUNITY HEALTH PROFESSIONALS, INC.,	:	
	:	Case No. 06-1086
Appellee	:	
	:	Appeal from BTA Case No. 2004-J-689
v.	:	
WILLIAM W. WILKINS, successor to THOMAS M. ZAINO, TAX COMMISSIONER OF OHIO,	:	
Appellant.	:	

JOINT MOTION FOR LEAVE TO PARTICIPATE IN ORAL ARGUMENT BY AMICUS CURIAE AND MEMORANDUM IN SUPPORT OF MOTION

KEVIN H. TAYLOR (0005958)
(Counsel of Record)
Young, Taylor and Yarger
120 W. Main St. P.O. Box-525
Van Wert, OH 45891-0525
Telephone: (419)238-1166
Facsimile: (419) 238-4049

ATTORNEY FOR APPELLEE

MARC DANN
Attorney General of Ohio
JANYCE C. KATZ (0042425)
(Counsel of Record)
30 East Broad Street, 16th Floor
Columbus, Ohio 43215
Telephone: (614) 466-5967
Facsimile: (614) 466-8226
jkatz@ag.state.oh.us

ATTORNEYS FOR APPELLANT

FILED
JAN 22 2007
MARCIA J. MENGEL, CLERK
SUPREME COURT OF OHIO

JERRY O. ALLEN (0026114)
MARK A. ENGEL (0019486)
ALAN D. DUFFY (0074860)
Bricker & Eckler LLP
100 South Third Street
Columbus, Ohio 43215
Telephone:
Facsimile:

COUNSEL FOR *AMICUS CURIAE*
OHIO HOSPITAL ASSOCIATION

KATHRYN M. MCKENZIE (0077342)
710 Franklin Avenue, Suite 4
Columbus, Ohio 43205
Telephone: (614)461-1199
Facsimile: (614)461-1549
kmckenzie@seiu1199.org.

CATHERINE J. HARSHMAN (0079373)
Hunter, Carnahan, Shoub & Byard
3360 Tremont Road, Second Floor
Columbus, Ohio 43221
Telephone: (614) 442-5626
Facsimile: (614) 442-5625
charshman@hcands.com

COUNSEL FOR *AMICUS CURIAE*
DISTRICT 1199, THE HEALTH CARE AND
SOCIAL SERVICE UNION, SEIU

IN THE SUPREME COURT OF OHIO

Appeal From the Ohio Board of Tax Appeals

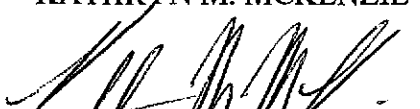
COMMUNITY HEALTH PROFESSIONALS INC.,	:	
Appellee,	:	Case No. 06-1086
v.	:	Appeal from BTA
WILLIAM W. WILKINS [Richard A. Levin] Successor to THOMAS M. ZAINO, TAX COMMISSIONER OF OHIO,	:	Case No. 2004-J-689
Appellant.	:	

JOINT MOTION FOR LEAVE TO PARTICIPATE IN ORAL ARGUMENT BY AMICUS CURIAE DISTRICT 1199

Now come District 1199, the Health Care and Social Service Union, SEIU, *amicus curiae*, and the Tax Commissioner of the State of Ohio, Appellant, and, pursuant to Article IX, Section 6 of the Rules of Practice of the Ohio Supreme Court, jointly request leave for District 1199, the Health Care and Social Service Union, SEIU to participate in the oral argument scheduled in the present case on behalf of Appellant. The reasons in support of this Joint Motion for Leave are set forth in the attached Memorandum in Support of the Joint Motion for Leave.

Respectfully submitted,

KATHRYN M. MCKENZIE



KATHRYN M. MCKENZIE (0077342)
Counsel for SEIU District 1199
710 Franklin Avenue, Suite 4
Columbus, Ohio 43205

MARC DANN
Attorney General

JANYCE C. KATZ (0042425)
Assistant Attorney General
30 East Broad Street 16th Floor
Columbus, Ohio 43215

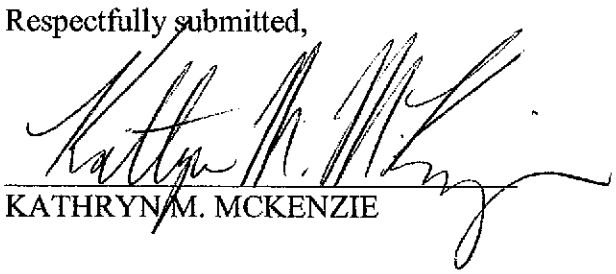
MEMORANDUM IN SUPPORT OF JOINT MOTION FOR LEAVE

When an *amicus curiae* has first received the consent of the party whose position it has supported, the *amicus curiae* is permitted to participate in oral argument before the Ohio Supreme Court under Article IX, Section 6 of the Rules of Practice of the Ohio Supreme Court. District 1199, the Health Care and Social Service Union, SEIU, *amicus curiae,* with the consent of the Tax Commissioner of the State of Ohio, respectfully requests leave of the Court to present oral argument in support of the Appellant Tax Commissioner of Ohio. The Tax Commissioner joins in the Motion for Leave to Participate In Oral Argument.

District 1199, the Health Care and Social Service Union, SEIU, has intensely studied the healthcare industry and the issue of tax exemption for health care facilities. Its members are deeply affected by decisions on health care and on tax exemptions. SEIU District 1199 represents approximately 27,000 private and public health care and social service employees in the states of Ohio, West Virginia, and Kentucky. The issues in this case directly affect and could have a significant impact upon the efforts of SEIU District 1199 to bring more transparency and accountability to Ohio's healthcare industry. Further, the issues in this case could have a significant impact on the definition of "charitable" for purposes of exempting property in Ohio in that it could broaden significantly what qualifies for an exemption under Ohio law. If the exemption is broadened and more property is exempted, it could shift a heavier tax burden upon the nonexempt and it could decrease the options for those who are not eligible for governmental or private insurance payors, which could influence the entire healthcare industry.

For these reasons, District 1199, the Health Care and Social Service Union, SEIU, respectfully requests that the Court grant the Joint Motion for Leave to Participate In Oral Argument.

Respectfully submitted,



KATHRYN M. MCKENZIE

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true copy of the Joint Motion for Leave to Participate in Oral Argument by Amicus Curiae was sent by U.S. mail to the following on this 22nd day of January, 2007:

KEVIN H. TAYLOR (0005958)
(Counsel of Record)
Young, Taylor and Yarger
120 W. Main St. P.O. Box-525
Van Wert, OH 45891-0525
Telephone: (419)238-1166
Facsimile: (419) 238-4049

JERRY O. ALLEN (0026114)
MARK A. ENGEL (0019486)
ALAN D. DUFFY (0074860)
Bricker & Eckler LLP
100 South Third Street
Columbus, Ohio 43215
Telephone:
Facsimile:

COUNSEL FOR *AMICUS CURAIE*
THE OHIO HOSPITAL ASSOCIATION

MARC DANN
Attorney General of Ohio
JANYCE C. KATZ (0042425)
(Counsel of Record)
30 East Broad Street, 16th Floor
Columbus, Ohio 43215
Telephone: (614) 466-5967
Facsimile: (614) 466-8226
jkatz@ag.state.oh.us

KATHRYN M. MCKENZIE