

2nd Annual Healthcare Conference: The Continuing Challenges to the Charitable Exemption of Illinois Not for Profit Hospitals

Special Guests:

- ◆ **James M. Houlihan**,
Cook County Assessor
- ◆ **Anne M. Murphy**,
Senior Counsel to the Attorney General,
Office of the Illinois Attorney General

Monday, February 26, 2007

2:30 p.m. - 3:00 p.m. Registration
3:00 p.m. - 5:30 p.m. Program
5:30 p.m. - 6:30 p.m. Reception

21 South Clark Street
57th Floor
Chicago, Illinois

ABOUT THE PROGRAM

Please join us for an informative discussion of the rapidly evolving law concerning Illinois not for profit hospitals and the recent developments that are calling into question their charitable status. Hospitals are not only reeling in the aftermath of the Department of Revenue's decision in *Provena v. DOR*, but also encountering heightened scrutiny of their charity care practices by the Attorney General as well as local taxing authorities.

Even before the *Provena* decision, the Cook County Assessor's Office has been scrutinizing hospitals' charity care practices. It has requested and reviewed hospital records and required hospitals to swear on their annual affidavits that they meet the criteria of *Methodists Old Peoples Home v. Korzen*. Since *Provena*, it appears county assessors state wide have been analyzing whether to take steps to revoke hospital property-tax exemptions.

On a parallel front, the Tax-Exempt Hospital Responsibility Act remains a topic of critical interest, and the Attorney General continues to investigate hospitals concerning the charity care and community benefits that they provide. Congress is conducting a similar review of these issues in relation to the bases for the granting of 501(c)(3) status.

In light of the possible erosion of hospital property tax exemptions and the continuing specter of H.B. 5000, we thought it timely to host a second annual event that will both inform and provide an opportunity to hear from certain of the key participants in this debate.

WHO SHOULD ATTEND

- Hospital & Health System Leadership
- Healthcare Industry Financial Advisors
- Health Insurance Leadership

AGENDA

2:30 - Registration

3:00 - Welcome

Property Tax Exemption for Illinois Hospitals: Fighting for the Best Result, Preparing for the Worst

- ◆ Basis for Exemption: *Methodist* and its Progeny
- ◆ Process of Exemption: Application, Appraisal, Taxation and Appeal

Panel Discussion - **U&H Partners**

- ◆ The View from the Assessor's Chair:

James M. Houlihan, Cook County Assessor

An Update on Concurrent Government Initiatives

- ◆ HB 5000, AG Investigations, IRS
- ◆ The View from the Attorney General's Office:

Anne M. Murphy, Senior Counsel to the Attorney General, Office of the Illinois Attorney General

Best Practices Reviewed

5:30 - Reception

REGISTRATION INFORMATION

I will attend in person.

Please enter the 21 S. Clark building at the southwest entrance and check in with the Ungaretti & Harris representative.

I will attend via teleconference.

In order to gain access, we ask that guests pre-register to the teleconference. Access instructions and seminar materials will be sent via email prior to the event.

Please note the broadcast will begin promptly at 3:00 p.m.

Name: _____

Title: _____

Company: _____

Address: _____

City: _____

State: _____ Zip Code: _____

Telephone: _____

Fax: _____

Email: _____

Please return your registration information by
Wednesday, February 21,
to the attention of Eileen Pfaff at:
email: rsvp@uhl.com
fax: 312.977.4405

Please visit our website at www.uhl.com/firm/events
for future program updates.

www.uhl.com

UNGARETTI & HARRIS LLP

HEALTHCARE PRACTICE

The legal issues associated with the delivery of healthcare services have become substantially more complex. An evolving and complicated regulatory environment, new technologies and medical procedures, shifts in reimbursement programs, shrinking capital sources and market demands are just a few of the reasons why healthcare providers require specialized legal services.

Ungaretti & Harris remains devoted to meeting the changing needs of the healthcare industry. Our firm of 100-plus lawyers devotes a substantial portion of its firm wide practice to the legal needs of healthcare providers and other related clients.

GOVERNMENT PRACTICE

Our governmental practice group provides healthcare clients with results-oriented representation before federal, state and local governments and agencies. Our experience includes legislative and executive branch counseling, advocacy, negotiation, and preparation for hearings before, or presentations to, legislative and administrative bodies.

Ungaretti & Harris LLP

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