



**CABINET FOR HEALTH AND FAMILY SERVICES
DEPARTMENT FOR PUBLIC HEALTH**

Matthew G. Bevin
Governor

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Vickie Yates Brown Glisson
Secretary

To: All Local Health Departments

From: Mark E. Pyle, MHA *MEP*
Deputy Commissioner

Date: July 1, 2017

Re: Tax Exempt Status

This memorandum from the Department of Public Health will certify that all local public health departments and local health department home health agencies are public, non-profit agencies. Local health departments are formed as a Governmental Agency with non-profit status (IRC 509(A)). They are tax exempt and are funded through taxing district and/or fiscal court revenues.

If you need any further information regarding the local county health departments' non-profit status, please contact the Local Health Budget Section at (502) 564-6663.