

SUMMARY STATEMENT

Idaho Youth Ranch, Inc. v. Ada County Board of Equalization, Docket No. 41256

In an appeal from Ada County, the Supreme Court affirmed the decision of the district court granting summary judgment in favor of the Ada County Board of Equalization. The Idaho Youth Ranch, Inc. applied for a property tax exemption pursuant to Idaho Code section 63-602C for property purchased by a separate LLC formed by the Youth Ranch. The Ada County Board of Examiners denied the application for the year 2009 tax year. The Board of Tax Appeals affirmed the Board of Examiners' denial of the application. The Youth Ranch then sought judicial review and the district court likewise determined that the property was not exempt from taxation. The Supreme Court held that properties that are leased in their entirety do not qualify for the charitable property tax exemption created by Idaho Code section 63-302C under any circumstances.