

## SUMMARY STATEMENT

*Walter C. Minnick and A.K. Lienhart Minnick v. Hawley Troxell Ennis and Hawley, LLP and Geoffrey M. Wardle* – Docket No. 41663

In a case arising out of Ada County, the Idaho Supreme Court reversed the district court's grant of summary judgment in favor of the law firm Hawley Troxell Ennis and Hawley, LLP (Hawley Troxell). Walter Minnick and A.K. Lienhart Minnick, husband and wife (collectively Minnicks), brought a professional malpractice action against Hawley Troxell alleging negligence in rendering services in connection with a real estate development project. One component of the development was a conservation easement. The Minnicks wanted the easement to qualify as a charitable contribution for tax purposes, a purpose Hawley Troxell allegedly knew and appreciated. In reliance on the grant of easement, the Minnicks claimed hundreds of thousands of dollars in charitable deductions and tax refunds on their jointly filed tax returns for the years 2006 through 2008, only to be later audited by the Internal Revenue Service (IRS) and notified that their charitable deductions were disallowed. The Minnicks filed a petition in the United States Tax Court in December 2009, challenging the disallowance of the deductions and contesting the deficiencies, penalties, and interest assessed by the IRS. On June 7, 2012, while the Tax Court petition was pending, the Minnicks filed the instant action underlying this appeal, a single claim seeking damages for professional negligence against Hawley Troxell. On motion of Hawley Troxell for summary judgment, the district court dismissed the action as time-barred under the applicable statute of limitations. On appeal, the Minnicks argue that the district court erred in calculating accrual of their action under the statute, Idaho Code section 5-219(4). The Supreme Court reversed the judgment, and remanded the case for further proceedings.