

SUMMARY STATEMENT

Evangelical Lutheran Good Samaritan Society v. Board of Equalization of Ada County,
Docket No. 43697/43698

In an appeal from Ada County, the Supreme Court reversed the district court's judgment granting Evangelical Lutheran Good Samaritan Society (Society) a charitable property tax exemption. The Board of Equalization of Ada County appealed after the district court found that Society was eligible for a charitable property tax exemption under Idaho Code section 63-602C. The Supreme Court held that the district court misapplied long-established precedent first articulated in *Appeal of Sunny Ridge Manor, Inc.*, 106 Idaho 98, 675 P.2d 813 (1984), which set forth the factors to be considered in determining whether an entity is a charitable organization.