

SUMMARY STATEMENT

Ada County Board of Equalization v. J.R. Simplot Foundation, Inc.
No. 44898

The Idaho Supreme Court affirmed the Ada County district court's order denying a tax exemption for the J.R. Simplot Foundation's (Foundation) building known as Jack's Urban Meeting Place (JUMP) while JUMP was under construction. The Foundation applied to the Ada County Board of Equalization (Ada County) for a property tax exemption for JUMP for 2015. Ada County denied the tax exemption because on January 1, 2015, the measuring date, JUMP was still under construction.

On appeal to the Supreme Court, the Foundation argued that JUMP should, as a matter of law, be entitled to a tax exemption while under construction under Idaho Code section 63-602C. The Supreme Court affirmed the district court's decision, holding that a charitable structure under construction is not entitled a tax exemption under the plain language of the statute. Moreover, the Court held, the limited activities that occurred at JUMP during construction were not sufficient to show JUMP was being used exclusively for its charitable purpose, as was required under the statute. Accordingly, the district court's order denying the tax exemption was affirmed.