

SUMMARY STATEMENT

Aspen Park, Inc. v. Bonneville County, Docket No. 45679

The Supreme Court affirmed the decision of the district court in granting summary judgment to Bonneville County that dismissed a petition for review to the district court regarding a denial of a property tax exemption. Aspen Park, Inc., a nonprofit organization, sought a property tax exemption with Bonneville County for its low-income apartments. The County's Board of Equalization denied an exemption because some of the apartments were leased to individuals above 60% of the county's median income level, a requirement set forth in Idaho Code section 63-602GG(3)(c). Aspen Park appealed to the Idaho Board of Tax Appeals, arguing that the statute allowed vacant apartments to be leased to higher-income earners. After the Board of Tax Appeals denied tax exempt status, Aspen Park filed a petition for judicial review with district court. The district court granted Bonneville County summary judgment after deciding that to be eligible for a tax exemption under Idaho Code section 63-602GG, every apartment must be rented to low-income individuals or remain vacant. The Supreme Court held that the plain language of the statute required strict adherence to the property classifications set forth in section 63-202GG(3)(c), except for the manager's unit.