

SUMMARY STATEMENT

Stender v. SSI Food Services, Inc.

Docket No. 46191

The Supreme Court affirmed a Canyon County district court decision modifying the Board of Tax Appeal's (BTA) market value assessment of SSI Food Services Inc.'s (SSI) food processing facility in favor of Canyon County Assessor's (Canyon County) significantly higher valuation. The Court held that Canyon County satisfied its burden of proving at trial that the BTA valuation was erroneous and that the district court's modified valuation was supported by substantial and competent evidence. The Court also held that the district court abused its discretion in allowing Canyon County's expert to testify on rebuttal regarding his own opinion of value, but that doing so was harmless. Finally, the Court affirmed the district court's determination that SSI was not obligated to pay penalties and interest on the unpaid amount of property taxes.