

SUMMARY STATEMENT

Upper Valley Community Health Services, Inc. v. Madison County
Docket No. 49856

This property tax petition for judicial review on appeal involves a dispute between the Madison County Board of Equalization and Upper Valley Community Health Services, Inc. dba Grand Peaks Medical, Dental, Behavioral Health and Pharmacy (“Grand Peaks”) over whether Grand Peaks uses its properties exclusively for charitable purposes. The Board of Equalization determined that Grand Peaks generated profit and gave only a partial tax exemption. The district court determined that Grand Peaks used its properties exclusively for charitable purposes but remanded the case for further fact finding.

The Idaho Supreme Court reversed the district court’s decision to remand this case for further findings. The Court determined that substantial and competent evidence supported the district court’s determination that Grand Peaks was a charitable organization that used its properties exclusively for charitable purposes. As a result, Grand Peaks is entitled to a one hundred percent tax exemption under Idaho Code section 63-602C. The Court declined to award attorney fees on appeal to Grand Peaks under Idaho Code section 12-117 but did award costs on appeal. The Court remanded the case to the district court with instructions to enter an order reversing the board’s partial tax exemption and to either grant Grand Peaks a one hundred percent tax exemption or to order the board to grant the exemption.

******This summary constitutes no part of the Court’s opinion. It has been prepared by court staff for the convenience of the public.******