

SUMMARY STATEMENT

Hoffman v. City of Boise

Docket No. 47590

This appeal addresses “constitutional” taxpayer standing under article VIII, section 3 of the Idaho Constitution. Appellants are five individuals and one Idaho limited liability company (collectively, “Plaintiffs”) who own real property in the City of Boise (“City”) and pay ad valorem taxes to Ada County, Idaho. Plaintiffs brought an action in district court challenging ordinances the City passed pursuant the Local Economic Development Act (“LEDA”) that allocate tax increment financing (“TIF”) revenues to Capital City Development Corporation, the City’s urban renewal agency. The district court dismissed Plaintiffs’ complaint for lack of standing because their alleged injuries were solely predicated upon their status as taxpayers. Plaintiffs appealed, alleging they have standing under the Idaho Supreme Court’s decision in *Koch v. Canyon County*, 145 Idaho 158, 177 P.3d 372 (2008). In *Koch*, the Court held that no particularized harm is necessary to establish taxpayer standing where a violation of article VIII, section 3 of the Idaho Constitution is alleged.

The Idaho Supreme Court held that the allocation of TIF revenues pursuant to LEDA does not create a “liability” within the meaning of article VIII, section 3 of the Idaho Constitution. Therefore, the ordinances Plaintiffs challenged are not unconstitutional and the district court did not err in dismissing their complaint.

This summary constitutes no part of the opinion of the Court, but has been prepared by court staff for the convenience of the public.