

BOISE, FRIDAY, MAY 10, 2024, AT 10:00 A.M.

IN THE SUPREME COURT OF THE STATE OF IDAHO

UPPER VALLEY COMMUNITY HEALTH)	
SERVICES, INC., dba GRAND PEAKS)	Docket No. 49856
MEDICAL, DENTAL, BEHAVIORAL)	
HEALTH AND PHARMACY,)	
)	
Petitioner-Appellant,)	
)	
v.)	
)	
MADISON COUNTY, a political subdivision)	
of the State of Idaho, through the MADISON)	
COUNTY BOARD OF EQUALIZATION,)	
and the MADISON COUNTY ASSESSOR,)	
)	
Respondents.)	

Appeal from the District Court of the Seventh Judicial District, State of Idaho, Madison County. Steven W. Boyce, District Judge.

Smith + Malek, PLLC, Coeur d’Alene, for Appellant.

Madison County, Rexburg, for Respondents.

This is an appeal from the district court’s decision to remand a request for a full tax exemption to the Board of Equalization for further proceedings. Upper Valley Community Health Services, Inc. dba as Grand Peaks Medical, Dental, Behavioral Health and Pharmacy (Grand Peaks) is a 501(c)(3) charitable organization. Grand Peaks applied for a full tax exemption for the 2019-2020 fiscal year. The Board denied Grand Peaks’s request and granted a 65% tax exemption based on concerns about Grand Peaks competing with private providers for patients. Grand Peaks appealed to the district court, who remanded the case to the Board to determine whether Grand Peaks’s property was being used in part for commercial purposes, and if so, the value of the percentage of the property being used for such purposes. Grand Peaks timely appealed the order for remand. Grand Peaks argues the district court should not have remanded the case and that it is entitled to a full tax exemption. Madison County argues the appeal should be dismissed. It contends there is not a final appealable order in the case and argues there is not another basis for Grand Peaks to pursue an appeal. Alternatively, Madison County argues that the district court did not err by remanding the case. Both parties seek costs and attorney fees on appeal under Idaho Code section 12-117.