

# **Bond Case Briefs**

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## **TAX - IDAHO**

### **Ashton Urban Renewal Agency v. Ashton Memorial, Inc.**

**Supreme Court of Idaho - October 11, 2013 - P.3d - 2013 WL 5587820**

Ashton Urban Renewal Agency (AURA) petitioned for judicial review of Board of Tax Appeals' (BTA) order dismissing agency's appeals from board of equalization's (BOE) approval of tax exemptions for property owners located within agency's revenue allocation area, ruling that agency lacked standing.

The district court ruled that AURA had standing to challenge the exemption. Property owners appealed.

The Supreme Court of Idaho took up the question of whether AURA is a "person aggrieved" under I.C. § 63-511, and therefore, may appeal the grant of the exemption to the Idaho Board of Tax Appeals (BTA).

Person is "aggrieved" by an order, such that person has standing to appeal, when order affects his or her present personal, pecuniary, or property interest. Effect on the person's interest must be more than a possible or remote consequence of the order. Allocation of taxes actually levied on property owners to agency in absence of grant of exemption was hardly speculative or remote, but rather grant of exemption created real and concrete loss to agency's revenue stream.

The Supreme Court of Idaho held that:

- As a matter of first impression, agency had pecuniary interest in BOE's decision, such that it had standing to appeal as aggrieved person, and
- Property owners failed to preserve issue of notice for appeal.