BOISE, WEDNESDAY, NOVEMBER 4, 2026, AT 8:45 A.M.

IN THE SUPREME COURT OF THE STATE OF IDAHO

In Re Property Tax Exemption:	)	
	)	
INTERMOUNTAIN DISTRICT ADVISORY BOARD CHURCH OF THE NAZARENE, INC., an Idaho nonprofit organization in ministry as TRINITY PINES CAMP AND CONFERENCE CENTER,	)	
	)	
Petitioner-Appellant,	)	
	)	**Docket No. 53196**
v.	)	
	)	
VALLEY COUNTY, a political subdivision of the State of Idaho, acting through the VALLEY COUNTY COMMISSIONERS sitting as the VALLEY COUNTY BOARD OF EQUALIZATION,	)	
	)	
Respondent.	)	

Appeal from the District Court of the Fourth Judicial District of the State of Idaho, Valley County. Jason D. Scott, District Judge.

Givens Pursley, LLP, Boise, for Appellant.

Valley County Prosecuting Attorney, Cascade, for Respondent.

This case concerns an application for a property tax exemption for a campground owned and operated by a religious corporation. Intermountain District Advisory Board Church of the Nazarene, Inc., which operates as Trinity Pines Camp and Conference Center ("Trinity Pines") filed a Property Tax Exemption Application with the Valley County Commissioner's Office seeking a full religious tax exemption pursuant to Idaho Code section 63-602B. The property at issue was the 200-acre campground located in Cascade, Idaho. The Valley County Assessor's Office granted a partial tax exemption, exempting the days that Trinity Pines had no guests and the days that its affiliated Nazarene groups were guests at the campground. However, the Valley County Assessor's Office reduced the exemption proportional to the number of days that the campground was used by non-affiliated third-party short-term renters.

Trinity Pines appealed to the Valley County Board of Equalization seeking full exemption. Trinity Pines also argued that not granting a full exemption violated its statutory rights conferred by the Free Exercise of Religion Protected Act codified at Idaho Code section 73-402 ("FERPA").

It alleged that refusing to grant full exemption substantially burdened its exercise of religion. The Board of Equalization affirmed, finding that the 157 days that Trinity Pines used the property to host short-term renters from the general public were non-exempt use. Pursuant to Idaho Code section 63-511(3), Trinity Pines appealed to the district court, which affirmed.

On appeal, Trinity Pines argues that the district court erred by affirming the partial exemption. Trinity Pines argues that, under the language of section 63-602B, the use of its property to host short-term renters from the general public did not preclude Trinity Pines from claiming full tax exemption because hosting non-affiliated short-term renters aligns with Trinity Pines's religious purposes. Trinity Pines also argues that anything other than a full exemption would substantially burden its exercise of religion, in violation of FERPA, and that the district court erred by applying the incorrect test required by FERPA.