

filed a petition for judicial review with the district court. The district court granted Bonneville County summary judgment after deciding that to be eligible for a tax exemption under Idaho Code section 63-602GG, every apartment must be rented to low-income individuals or remain vacant. Aspen Park timely appealed. We affirm the judgment of the district court.

I. FACTUAL AND PROCEDURAL BACKGROUND

Aspen Park, Inc., an Internal Revenue Code 501(c)(3) nonprofit organization, owns and operates Aspen Park Apartments located in Idaho Falls, Idaho. The apartments consist of 72 units that are meant to be rented to individuals and families whose income is 60 percent or lower than the median income level for Bonneville County.

In 2016, Aspen Park applied for a property tax exemption from Bonneville County under Idaho Code section 63-602GG. Aspen Park’s assessed land value was \$206,890 and the improvement value was \$1,261,020. The Bonneville County Board of Equalization denied Aspen Park’s application on multiple grounds, including not meeting the low-income housing property tax exemption requirements found in Idaho Code section 63-602GG. Aspen Park appealed to the Idaho Board of Tax Appeals. The Board affirmed the Board of Equalization’s decision denying a property tax exemption. Aspen Park appealed to the district court seeking judicial review of the Idaho Board of Tax Appeals’s decision. The district court granted summary judgment to Bonneville County and dismissed the petition for judicial review. Aspen Park timely appealed to this Court.

The primary issue with Aspen Park’s low-income property-tax-exemption application was the requirements of Idaho Code section 63-602GG. The statute requires that “all” of the housing units owned by a nonprofit be “dedicated” to providing housing to people who meet certain low-income guidelines. In 2016, Aspen Park rented 13 apartments out of its 72 units to individuals or families who did not qualify for low-income status because their incomes exceeded 60 percent of the County’s median income level. I.C. § 63-602GG(3)(c). Bonneville County maintained that the statute required that *all* apartments needed to be rented to low-income occupants or remain vacant. Aspen Park argued that it “dedicated” all of its units to low-income tenants, but instead of allowing apartments to remain vacant, it rented them to non-qualifying tenants while leaving a certain number of apartments vacant for low-income applicants who might apply. The Bonneville County Board of Equalization, the Idaho Board of Tax Appeals, and the district court all interpreted Idaho Code section 63-602GG as requiring that

