

Opening Statement

Good Morning Gentlemen

Thank you for the opportunity to bring our appeal to the Idaho Board of Tax Appeals. In July 2005 the Latah County Board of Appeals ruled that Logos School, a private, § 501(c)(3), religious school was property tax exempt. We are appealing that decision.

Two issues are central to our appeal.

1. 501©(3) status is not, by itself, sufficient to assure a property tax exemption. Careful and conscientious compliance with 501(c)(3) regulations is an important indicator of an organization's willingness to honor the trust and privilege given to it by the federal government. If, as we will argue, that trust has been violated, the state has an interest in considering the facts behind our allegations, particularly if the state has extended the benefit of a property tax exemption to the organization.

2. IC 63-602E(1) prohibits the use of property tax exempt facilities by for-profit businesses. Logo School regularly and routinely rents its facilities to at least two for-profit businesses.

After presenting the facts of this case we will ask the IBTA to reverse the Latah County BOE decision which granted property tax exemption to Logos School.