Commissioner Minutes
July 2, 2026 – 3:47 p.m. to 4:12 p.m.
BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR ASTEGOS INC., PROTEST NO. 26002
Commissioners Leslie Van Beek, Brad Holton and Zach Brooks
Deputy P.A. Laura Keys
Chief Deputy Assessor Roger Craig
Administrative Property Appraisal Supervisor Holly Hopkins
Business Manager Lisa Walker
Tim Flaherty
Martin Flaherty

Deputy Clerk Jenen Ross Jenen Ross

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR ASTEGOS INC., PROTEST NO. 26002
The Board of County Commissioners, sitting as a Board of Equalization, met today at 3:47 p.m. to conduct a property tax assessment protest hearing for Astegos Inc., protest no. 26002. Present were: Commissioners Leslie Van Beek, Brad Holton and Zach Brooks, Deputy P.A. Laura Keys, Chief Deputy Assessor Roger Craig, Administrative Property Appraisal Supervisor Holly Hopkins, Business Manager Lisa Walker, Tim Flaherty, Martin Flaherty, and Deputy Clerk Jenen Ross. Roger Craig gave a brief history of where this case left off on June 29, 2026. Tim Flaherty offered testimony in support of the protest application and answered several questions posed by Ms. Keys. Ms. Keys then provided an explanation of why she does not believe Astegos meets the criteria to be granted the exemption. The Assessor's Office said they concur with the analysis by legal. Commissioner Brooks made a motion to uphold the Assessor's value on protest no. 26002. The motion was seconded by Commissioner Van Beek and carried unanimously. The hearing concluded at 4:12 p.m. and an audio recording is on file in the Commissioners' Office.

2026 PROTEST OF VALUATION FORM

One Protest Form per Account
This form is due to the Canyon County Assessor 111 N 11th Ave., Rm 250, Caldwell, ID 83605 not later than the **fourth Monday of June.**

Protest Number
26002

For County Use Only
ISSUED 5/27/2026
DEPT Exempt
NAME Ebony
Received:
RECEIVED
JUN 20 2026
Canyon Co. Assr.

PIN: 12642508 0 Site: 2210 N ELDER ST NAMPA NBHD:520050
Legal: 15-3N-2W NE NAMPA BUSINESS PARK LT 1 BLK 2 TAG: 002-00
Size: 1.98

ASTEGOS INC

2210 N ELDER ST
NAMPA ID 83687

Assessed Value	**$3,194,800**
Land Value	$1,001,850
Building Value	$2,192,950
Minus Exemptions	-
Net Taxable Value	$3,194,800

BOE Hearing
Date: 6/29
Time: 9:30 am

1. Phone: 208--954--2025

2. Email: Tim@astegos.org

3. Owner's Opinion of Value: $0

Method of Contact
(Enter Date on the Line)
Mail
Email 6/23 confirm
Phone Message
Spoke to Applicant
BOE Clerk

4. **Specific Reason for Protest** (You must provide proof the Assessed value is not Full Market value)

We are a 501c3 charitable organization that provides for low income individuals and families in Canyon County. We run several programs from our building most notably we support Canyon County Public Schools low income assistance program and coordinate Toys for Tots among a host of other programs. We have attached more documentation to help the board understand how we help the community.

5. Purchase Price: $3,200,000 Purchase Date: 01/31/25

6. Remarks about purchase terms:
We carry a mortgage on this property of $3,000,000

7. Sales Listing Information (if applicable)

Listing Date: Duration:
Asking Price: Listing Agent:
Reason for Listing Property:

8. Fee Appraisal Information (if applicable)
Appraisal Date: Appraiser:
Appraised Value: Purpose of Appraisal:

J. Flaherty
Property Owner Signature
06/19/26
Date

Do Not Write in this Space --- County Use Only

NOTICE OF ACTION
This action reflects the decision of the Canyon County Board of Equalization. After notification of this decision from the County Auditor, you will have 30 days to appeal to the State Board of Tax Appeals.

The following action has been taken

X Uphold the Assessor's Value - No BOE Change
___ Adjust Value - changes are reflected below
___ Exemption Granted - changes are reflected below

___ New Total Assessed Value
___ New Land Value
___ New Building Value
___ New Taxable Value (For Exemption Appeals Only)

Brad Holton
Commission Chairman

Commissioner

Commissioner

Attest: for Unresti, Clerk 07.02.26
JRoss, Deputy Clerk
Date

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: FEB 22 2017

ASTEGOS INC
13626 BALDCYPRESS ST STE119
BOISE, ID 83713-0000

Employer Identification Number:
81-5332106
DLN:
26053446002967
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
509(a)(2)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
February 13, 2017
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

ASTEGOS INC

Sincerely,

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

CALDWELL SCHOOL DISTRICT #132
1502 Fillmore St.
CALDWELL, IDAHO 83605
(208) 455-3300 *FAX (208) 455-3302
www.caldwellschools.org

June 1, 2026

To whom it may concern,

This letter is in appreciation and recognition of the support that Astegos has been to the students in the Caldwell School district. In the fall of 2024 they donated approximately 760 backpacks, fully loaded with grade-appropriate supplies, to the students who needed them at 6 of our schools:

- Lewis and Clark Elementary
- Washington Elementary
- Wilson Elementary
- Sacajawea Elementary
- Van Buren Elementary
- Jefferson Middle School

This past school-year (fall 2025) they donated approximately 300 fully supplied backpacks to the students in our schools.

Their backpack support program makes a big difference for kids and families in our schools, especially for those in transition, or experiencing difficult circumstances.

Feel free to contact me if you have any questions.

For Kids and Families

Paul Webster, Community School Coordinator
pwebster@caldwellschools.org - 208-455-3345 x1711

LOCAL CHAPTER REVIEWS

Unit Information:

Additional Name:	Canyon County ID
Coordinator:	Tim Flaherty
Assistant Coordinator	Jessi-Ian Paala
Date:	02-13-2026
Reviewing Specialist:	**Katherine Barnes**

Katherine Barnes

Date AAR Completed: 01-03-2026

Next Mandatory Conference? 2026

Asset Form Completed? No

Campaign Assets
Log into your Control Panel to review and update your documented Campaign Assets.

Campaign Asset Comments:

Submit Purchase Approvals? No

Warehouse Proper Paperwork Completed? No

Warehouse Comments:

Event Approvals? No

Events Comments:

An Event Approval Form must be completed for all events held by the coordinator!

Campaign Stats:

Items from Fdn:	Number of Items:	9461	
Items from Fdn breakdown:	GIK Toys: 174 GIK Books: 52 GIK Stuffers: 0	FDN Toys: 8735 FDN Books: 500 FDN Stuffers: 0	GIK Toys GIK Boo GIK Stuf
Items Collected:	Number of Toys:	73462	
	Number of Books:	4980	
	Number of Stuffers:	10248	
Items Distributed:	Number of Toys:	82371	
	Number of Books:	5532	
	Number of Stuffers:	10248	
Remaining Items:	Number of Toys:	0	
	Number of Books:	0	
	Number of Stuffers:	0	
Total Children:	25387		
Total Adjusted Gifts Distributed:	86264	Avg Toy Per Child 3.00	

Comments:

Outstanding job with items collected!

Financial Overview

	Current Year		
	Reported on After Action		**Reporte Action**
Funds Collected:	$0.00 * Overview compared to previous years		
MTFTF funds transferred: *(*** AAR number includes LWD Total from above)*	$5,136.98		
Foundation Deposits:	$2,000.00		
Funds Spent on Toys: (includes: toys, books, & stocking stuffers)	$0.00		
Funds Spent on Other:	$0.00		
Missing Receipts Total:	$0.00		
Percentage Spent on Toys:	0.00	%	
Percentage Spent on Other:	0.00	%	
Percentage Spent on Unknown:			%
Total Funds Spent + Missing Receipts:	$0.00		

Financial Overview Comments:

Visual Overview:

Categories	**Amount**	
50010-Toys (includes: toys, books, & stocking stuffers)	$0.00	
50140-Local Expenses	$0.00	
50310-Postage	$0.00	
50610-Conference	$0.00	
50650-Travel	$0.00	
50660-Food	$0.00	
50210-PR	$0.00	
50230-Clothing	$0.00	
50710-Office Supplies	$0.00	
50910-Telephone	$0.00	
51010-Warehouse	$0.00	
51020-Utilities	$0.00	
Missing Receipts	$0.00	
*** Save Changes to update Total.	$0.00	0

Expenditures

- 50010 - Toys
- 50140 - Local Support Expense
- 50210 - Public Relations
- 50230 - Local Promotions
- 50310 - Postage
- 50610 - Conference
- 50650 - Travel
- 50660 - Meals
- 50710 - Office Supplies
- 50910 - Telephone
- 51010 - Rent/Warehouse
- 51020 - Utilities
- Missing Receipts

Visual Overview Comments:

Outstanding job with your community that you did not have to spend funds on anything!

General Comments:

Thank you to you and your volunteers for your invaluable role in helping distribute more than 20 million toys to nearly 11 million children. Your dedication and service have made a meaningful difference in the lives of so many families. As always, we cannot do this without you all. Make sure you check receipts for overpriced items and return them. For all credits and refunds you must receive a receipt to attach in the logbook. Remember all receipts must be itemized receipts before they are attached in the logbook. If the receipts are not itemized, please contact the vender to get the itemized receipt. Let me know if you have questions.

ARTICLES OF INCORPORATION OF
ASTEGOS, INC.

FILED EFFECTIVE
2017 FEB 13 AM 11:46
SECRETARY OF STATE
STATE OF IDAHO

The undersigned, acting as the incorporator of a nonprofit corporation ("Corporation") organized under and pursuant to the Idaho Nonprofit Corporation Act, Chapter 3, Title 30, Idaho Code ("Act") adopts the following Articles of Incorporation ("Articles")

ARTICLE I
NAME OF THE CORPORATION

The name of the Corporation is ASTEGOS, INC.

ARTICLE II
STATUS

The Corporation is a nonprofit corporation.

ARTICLE III
PERIOD OF DURATION

IDAHO SECRETARY OF STATE
02/14/2017 05:00
CK:CASH CT:177471 BH:1568667
1@ 30.00 = 30.00 INC NONP #2

The period of duration of the Corporation is perpetual.

ARTICLE IV
REGISTERED OFFICE AND AGENT

The location of the corporation is in the City of Boise, County of Ada, and in the State of Idaho. The address of t h e initial registered office 13626 Baldcypress Street #119, Boise, Idaho 83713, and the name of the initial registered agent at this address is Tim Flaherty.

ARTICLE V
PURPOSES

The purposes for which the Corporation is organized and will be operated are as follows:

A. To create and maintain a shelter and supportive housing services for Boise's homeless, transient and destitute persons.

B. Charitable, religious, educational, or scientific within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended from time to time, including, for such purposes, the making of making distributions to organizations that qualify as exempt under such Section 501(c)(3).

C. To exercise all powers granted by law necessary and proper to carry out the foregoing purposes, including, but not limited to, the power to accept donations of money, property, whether real or personal, or any other things of value. Nothing herein contained shall be deemed to authorize or permit the Corporation to carry on any business for profit to exercise any power or to do any act

IDAHO SECRETARY OF STATE
02/14/2017 05:00
CK:CASH CT:177471 BH:1568667

C212707

that a corporation formed under the Act, or any amendment thereto or substitute therefore, may not at that time lawfully carry on or do.

ARTICLE VI
LIMITATIONS

No part of the net earnings or the assets of the Corporation shall inure to the benefit of, or be distributable to, its members, directors, officers, or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensations for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article V hereof. No substantial part of the activities of the Corporation shall be for the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing and distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provisions of the Articles, the Corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended from time to time.

ARTICLE VII

MEMBERSHIP

The corporation shall not have any members.

ARTICLE VIII
BOARD OF DIRECTORS

The Affairs of the Corporation shall be managed by its Board of Directors. The number of Directors serving on the Board of Directors shall be fixed in accordance with the Corporation's Bylaws, which number shall be no less than three. Other than the Directors constituting the initial Board of Directors, who are designated in these Articles, the Directors shall be elected by the existing Directors of the Corporation in the manner and for the term provided in the Bylaws of the Corporation.

The names and street addresses of the persons constituting the initial Board of Directors are:

NAME	ADDRESS
TIM FLAHERTY	13626 BALDCYPRESS ST., #119, BOISE, ID 83713
MARTIN FLAHERTY	13626 BALDCYPRESS ST., #119, BOISE, ID 83713
CAROL GORMAN	13626 BALDCYPRESS ST., #119, BOISE, ID 83713

ARTICLE IX
DISTRIBUTION ON DISSOLUTION

Upon dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all liabilities of the Corporation, distribute all the assets of the Corporation consistent with the purposes of the Corporation to such organization or organizations as shall at that time qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended from time to time, in such manner as the Board of Directors shall determine. Any such assets not so distributed shall be distributed by the district court of the county in which the principal office of the Corporation is then located, exclusively for the purposes or to such organizations, such court shall determine to be consistent with the purposes of the Corporation.

ARTICLE X
INCORPORATOR

The name and street address of the incorporator is Tim Flaherty 13626 BALDCYPRESS ST., #119, BOISE, ID 83713

ARTICLE XI
BYLAWS

Provisions for the regulation of the internal affairs of the Corporations shall be set forth in the Bylaws. The Board of Directors of the Corporation shall be authorized to amend the Corporation's Bylaws at a properly noticed special or regular meeting of the Board of Directors.

DATED this 13th day of February, 2017.

Tim Flaherty

June 19, 2026

Canyon County Board of Equalization
c/o Canyon County Assessor's Office
111 North 11th Ave, Suite 250
Caldwell, ID 83605

RE: Protest of Valuation / Request for Property Tax Exemption
Parcel (PIN): 12642508 0 - 2210 N. Elder St., Nampa, ID 83687 - Protest No.: 26002

Dear Members of the Board of Equalization:

Astegos, Inc. ("Astegos" or "Organization") respectfully submits this Protest of Valuation and requests that the Board of Equalization grant a full property tax exemption for the above-referenced parcel pursuant to Idaho Code § 63-602C. The 2026 assessment shows an Assessed Value of $3,194,800 with no exemption applied. Because Astegos is a recognized 501(c)(3) charitable organization that uses this property exclusively for its charitable mission, the property qualifies for a full exemption under Idaho law.

I. ORGANIZATION BACKGROUND

Legal Name: Astegos, Inc. (also operating as Astegos.org)
EIN: 81-5332106
IRS Status: 501(c)(3) Public Charity
Founded: 2017
Address: 2210 N. Elder St. (Community Warehouse), Nampa, ID 83687
Website: www.astegos.org

Astegos was founded in 2017 with the mission to "help as many as we can, one at a time." The Organization grew from a grassroots effort to serve the homeless and most vulnerable members of the Treasure Valley community. Over the past nine years, Astegos has grown into a multi-program nonprofit providing housing assistance, community outreach, and critical basic-needs distribution services to low-income individuals, families, schools, and faith-based organizations throughout the region.

II. PROPERTY USE — EXCLUSIVELY FOR CHARITABLE PURPOSES

The property at 2210 N. Elder St. serves as the Astegos Community Warehouse, the operational hub of the Organization's charitable programs. The following charitable activities take place at or from this location:

- Community Warehouse Program: Astegos partners with national brands and sources surplus goods from major retailers. In most cases we are charged the cost of shipping these donations to our warehouse at 2210 N Elder St., Donated goods are organized at the warehouse and distributed to eligible parties including educators, schools, faith-based organizations, and other nonprofits for use in their programs. IT is important to note that we do not sell items to individuals, we donate them to eligible parties. In accordance with allowable IRS regulations and Idaho State Sales Tax Exempt Transfers, we do charge a nominal administrative fee to help recover the costs of shipping, storing, and organizing the donations. However, most of the items we receive are distributed without collecting any administrative fee at all largely because we fundraise to cover the costs for the schools, organizations, or churches ourselves. In fact, for the last two years we've distributed hundreds of thousands of dollars in backpacks filled with school supplies to the Nampa, Vallivue, and Caldwell School Districts among others around the State of Idaho. It is true that we recently began charging a nominal annual membership certification fee for our community warehouse program (membership fee) of $1 per month, which helps cover the cost of the background check software we use to track details like nonprofit or educator status and the number of visits each organization or eligible party makes to the program. This is not a traditional Membership fee for our organization as a whole, it is an admin fee for one of our many programs and is used to cover the cost of purchasing a software to ensure only eligible parties are accessing our community warehouse program. Through this same software we further offer eligible organizations or individuals the opportunity to become a sustaining partner where they can donate a slightly larger monthly or annual donation to help our program gain some regular and dependable revenue. There are also opportunities for businesses to become sustaining partners with us and select a school or nonprofit to receive donations when they donate. At no time is an ineligible party allowed access to these donations for a private benefit. These are corporate or sustaining partnership donations that can be thought of in the same way that the Rescue Mission or any other nonprofit has recurring donations available to donors on their website. In each case, when someone or some organization accesses our community warehouse, the value of the items received greatly outpaces that of the dollars donated to cover the administrative costs.
- Community Outreach: Our Organization coordinates outreach from this location, providing food, clothing, hygiene items, and other basic necessities directly to low-income individuals. We fed over 100,000 people in 2025.
- Toys for Tots Program Coordination: Last year we provided 25,000+ children in Canyon County with toys at Christmas time. We also have a four-season program where we provide books and back-to-school supplies to school children. We provided hundreds of pairs of Nike shoes to children in foster care. Furthermore, we were able to provide toys to children free of charge during the summer at public events like the Caldwell Night Rodeo, where hundreds of children from the YMCA and the Boys and Girls Club come to learn about agriculture. We provide a wonderful

way to end the day by sending these children from low-income families home with a brand-new toy to play with, all part of our Year Round Force for Good Programming.

- Volunteer Coordination: Thousands of individual volunteers are organized, trained, and serve from this facility each year, providing invaluable teaching opportunities for our community's families and their children to serve right alongside Mom and Dad.

The property is not leased to any third party, not used for unrelated business purposes, and no revenue derived from its activities inures to any private individual. All proceeds and operational resources are applied directly to Astegos's charitable mission.

III. LEGAL BASIS FOR EXEMPTION

Idaho Code § 63-602C exempts from property taxation:

> *"Property belonging to any fraternal, benevolent, or charitable limited liability company, corporation or society … used exclusively for the purposes for which such … corporation or society is organized…"*

Astegos satisfies each element of this statute:

1. Charitable Corporation: Astegos, Inc. is an Idaho-based 501(c)(3) nonprofit corporation (EIN 81-5332106). It is organized and operated exclusively for charitable purposes, specifically to serve homeless, low-income, and otherwise indigent individuals and families; initially in Boise, and now all across Idaho. We have been based in Nampa since March of 2025.

2. Property Belongs to the Organization: The property at 2210 N. Elder St. is owned by Astegos, Inc. The Protest of Valuation form confirms Astegos Inc. as the owner of record on PIN 12642508 0.

3. Used Exclusively for Charitable Purposes: The Community Warehouse and all activities conducted at this site are directly related to the Organization's charitable purpose—providing goods, services, and outreach to individuals in need. No portion of the property is leased to any third party or used for unrelated commercial activity. There is no private inurement.

IV. OWNER'S OPINION OF VALUE

Pursuant to the purpose of § 63-602C, Astegos asserts that the correct taxable value of this property is $0. The property is wholly owned by a qualifying charitable organization and used exclusively for charitable purposes. It should bear no property tax burden under Idaho law. The assessed market value of $3,194,800 is disputed for purposes of estimating market value; as the Organization asserts that the property is legally exempt from taxation in its entirety.

V. SUPPORTING DOCUMENTATION

The following documents are attached in support of this protest and exemption request:

- Copy of IRS 501(c)(3) Determination Letter confirming Astegos, Inc.'s tax-exempt status (EIN 81-5332106)
- Copy of Articles of Incorporation / Nonprofit corporate documentation
- Copy of recent correspondence from our lawyer to the Idaho State Tax Commission regarding a similar confusion they had with our community warehouse program being a for sale operation and the Tax Commission's response closing the matter.
- Organization description and program summary provided in this letter, as well as a copy of our 2025 Toys for Tots Report showing more than 25,000 children served in Canyon County, and a letter of support from the Caldwell School District detailing one or our most popular programs - Back to School Backpacks filled with school supplies.
- 2026 Protest of Valuation Form (Protest No. 26002, PIN 12642508 0) signed and filed herewith

VI. REQUEST FOR RELIEF

For the foregoing reasons, Astegos, Inc. respectfully requests that the Canyon County Board of Equalization:

- Find that Astegos, Inc. is a qualifying charitable corporation under Idaho Code § 63-602C;
- Find that the property at 2210 N. Elder St., Nampa, ID (PIN 12642508 0) is used exclusively for the Organization's charitable purposes;
- Grant a full property tax exemption for the 2026 tax year, reducing the Net Taxable Value to $0; and
- Notify the Canyon County Assessor of this determination accordingly.

Respectfully submitted,

T. Flaherty

Tim Flaherty, CEO Astegos, Inc.
Astegos, Inc.
2210 N. Elder St., Nampa, ID 83687
Phone: 208-649-4099
Mobile Phone: 208-954-2025
Email: Tim@astegos.org
www.astegos.org

Date: June 19th, 2026

HAWLEY TROXELL
Attorneys & Counselors

IDAHO | NEVADA | WASHINGTON

877 W. Main Street, Suite 200
P.O. Box 1617
Boise, Idaho 83701-1617
T 208.344.6000
HAWLEYTROXELL.COM

RICHARD G. SMITH
ADMITTED TO PRACTICE LAW IN IDAHO, WASHINGTON, AND MONTANA
EMAIL: RSMITH@HAWLEYTROXELL.COM
DIRECT DIAL: 208.388.4932
DIRECT FAX: 208.954.5267

December 16, 2025

Eileen Daulby
Idaho State Tax Commission
Eileen.Daulby@tax.idaho.gov

Re: *Astegos, Inc.(Reference No.: 006531825-08)*

Dear Ms. Daulby,

We have been retained by Astegos, Inc. ("Astegos") in connection with a letter Astegos received indicating it needs to apply for an Idaho sellers permit. Attached is a power of attorney evidencing our representation.

Astegos is a 501(c)(3) non-profit organization that acts as a community warehouse, providing donations of supplies and clothing to teachers, schools, faith-based organizations, and other non-profit entities. To ensure they are able to sustain their mission and ability to provide donations, Astegos charges a small administrative fee to its donees, called a "Shipping Share" fee, that goes to cover the costs of transporting the donated items.

As mentioned in your letter, Idaho Code section 63-3620(a) requires that all retailers are required to obtain an Idaho sellers permit. Section 63-3610 provides that a "retailer" encompasses "[e]very seller who makes any retail sale or sales of tangible personal property and every person engaged in the business of making retail sales at auction of tangible personal property owned by the person or others." Idaho Code § 63-3614 defines a "Seller" as "every person making sales at retail or retail sales to a buyer or consumer, whether as agent, broker or principal." A "retail sale" is a "sale for any purpose other than resale in the regular course of business."[1] Under section 63-3612 of the Idaho Code, a "sale" is "any transfer of title, exchange or barter, conditional or otherwise, of tangible personal property for a consideration… ." All of

[1] I.C. §63-3609.

this together indicates that in order for an organization to be required to obtain a sellers permit in Idaho, they must be engaged in sales.

In the case of Astegos, the organization is donating items and charging the donee an administrative fee only to cover the cost of providing the items to the donee, including shipping costs. The administrative fee is not an amount equal to the fair market value of the items donated. Astegos is not receiving anything in exchange for the donation. Therefore, because these donations do not constitute a sale under Idaho law, Astegos is not required to obtain a sellers permit.

Even if these transactions could be considered sales, they would be exempt from tax. Section 63-3622O of the Idaho Code provides certain exemptions from sales tax for certain private and public organizations. Subsection (1)(a) of that section states that an exemption applies for sales made "to or purchases by hospitals, health-related entities, *educational institutions*, forest protective associations and canal companies that are nonprofit organizations." (Emphasis added.) Astegos is providing school supplies, cleaning supplies and clothing to schools, which are included in the definition of educational institutions under section 63-3622O(2)(a) of the Idaho Code. Furthermore, Astegos is also donating clothing to low-income or homeless individuals as part of its mission. Under section 63-3622O(d) the sales of "clothes to, donations of clothes to, and purchases of clothes by nonsale clothiers" are exempt from sales tax. A "nonsale clothier" is defined as "any nonprofit corporation or association, one of whose primary purposes is the furnishing or providing of clothes to others without charge."[2] Thus, all of Astegos' donations of clothing to low-income or homeless individuals and to other nonprofit corporations that provide clothing to others without charge will be exempt from Idaho sales tax. Pursuant to the exemptions under section 63-3622O, even if Astegos' donations, including the administrative fee, were classified as sales under Idaho law, the donations would still be exempt from sales tax.

In conclusion, Astegos' donations should not be classified as sales under Idaho. However, if the Idaho State Tax Commission does believe these donations are, in fact, sales, then the transactions are still not subject to sales tax under the exemptions discussed above provided under section 63-3622O of the Idaho Code. We would appreciate written confirmation that Astegos is not required to obtain a sellers permit.

---

[2] I.C. § 63-3622O(2)(g).

Sincerely,

HAWLEY TROXELL ENNIS & HAWLEY LLP

Richard G. Smith

Jillian L. Christiansen

RGS:jlc

IDAHO
State Tax Commission

Excise and Sales Tax Unit
11321 W Chinden Blvd Boise ID 83714-1021
PO Box 36 Boise ID 83722-0410

AH0122

January 7, 2026

Letter ID: L0763922976
Reference: 006531825-08

ASTEGOS INC
219 E 50TH ST STE 102
GARDEN CITY ID 83714-2515

0101L0763922976

AUDIT CLOSING LETTER
Sales & Use Tax
Tax Periods: 1/01/19-10/31/25

We've reviewed the information you submitted. Thank you for providing this information and answering our questions.

We've reviewed your account and closed your audit. You don't need to take any further action.

Feel free to contact me if you have any questions or additional information. You can:

- Upload your question or additional information to tax.Idaho.gov/respond.
- Mail them to my attention at the PO box in the letterhead.
- Call me at the number below.

Sincerely,

Eileen J Daulby
Tax Auditor I
Excise and Sales Tax Unit
phone: (208) 332-6629
fax: (208) 332-6619
email: eileen.daulby@tax.idaho.gov

Nampa School District · Follow
December 6, 2024 ·

This morning, the Nampa School District held it's Donor Appreciation Breakfast at @Skyview High School. We saw awards given out, had a fantastic breakfast prepared and served by the Nampa CTE program, and enjoyed a special performance from @oyamel_idaho! Thank you so much to all our amazing donors! We can't do what we do without you! **See less**

United States Marine Corps Reserve

TOYS FOR TOTS

★★★ Commander's Award ★★★

The U.S. Marine Corps Reserve
is proud to recognize

Tim Flaherty

for outstanding support of the

2025 Boise, Idaho

Marine Toys for Tots Program

Your generous contributions have enabled the Marine Corps to bring the joy of Christmas and send a message of hope to America's less fortunate children.

David G. Bellon
Lieutenant General
Commander
Marine Forces Reserve

Staff Sergeant Weems
Coordinator
U.S. Marine Corps Reserve
Toys for Tots Program

Marine Corps League

Certificate of Appreciation

to

HOME RAFFLE.ORG

In appreciation and gratitude for providing support for the 1st Annual Marine Corps League Golf Tournament.

Awarded this 20TH day of November 2025

Commandant

Adjutant Paymaster

nampafirst
CHURCH OF THE NAZARENE

May 4, 2026,

Subject: Thank you for your In-kind donation

Dear Astegos,

On behalf of Nampa First Church of the Nazarene, thank you for your generous in-kind donation to support our youth group trip. Your contribution is helping make it possible for students to grow in their faith, build community, develop in leadership, and participate in a meaningful and life-shaping experience.

Description of Donation:

Gaming Keyboard and Headphones and USB Mini Microphone

Front Door Handle

Smart Portable Air Inflator

Mechanic Set

Digital Hearing Aid

Kid's Toys Gift Basket

Karl Lagerfeld Crossbody Purse

Georgia Brown Work Boots - size 13

Metabo HPT Cordless Staple Gun

Cuisinart 14 Cup Food Processor

Muck Boots - Men's Size 11

Steam Mop

Smart Ring and Watch

Dog Training System

Corvan Cordless Vacuum

Breville Smart Toaster

Wise Gear Smart Door Lock Kit

Newbella Purse

Slow Juicer

Off Brand Smart Tag

Remote Microphone Kit and JBL Bluetooth Speaker

Aiper Robotic Pool Skimmer

Cordless Pool Cleaner

Vibration Exercise Machine

3-in-1 Smart Compact Treadmill

Stylus Pen

Value: (assigned by the donor)

Nampa First Church of the Nazarene is a registered 501(c)(3) nonprofit organization (EIN: 82-0225526).

No goods or services were provided in exchange for this contribution.

In accordance with IRS guidelines, we have not assigned a monetary value to this donation. Please retain this letter for your tax records and consult your tax advisor regarding the valuation of your gift.

We are truly grateful for your generosity and partnership in supporting our students.

With sincere thanks,

Pastor J. Scott Davis
Pastor to Youth and Young Adults
Nampa First Church of the Nazarene601 16th Ave S, Nampa, ID 83651
sdavis@nampafirst.org

Volunteer Roles at Astegos

"Community Warehouse Volunteer" involves helping at our Community Warehouse with sorting and organizing donations, packing boxes and general cleaning tasks.

"Maintenance" involves helping us keep our warehouse running smoothly by assisting with repairs, upkeep, and general maintenance tasks. This role involves fixing equipment, handling minor building repairs, and ensuring the space remains safe and functional for our community. If you have a particular skill, please let us know in the comments when you sign up or email volunteer@astegos.org

"Event Volunteer" involves helping with any aspect of our events from setting up to packing away and everything in between!

"Event Set Up" involves unloading the truck, putting up tables, chairs and signage, unboxing toys to display on the tables ready to give away at our community events

"Registration Desk" will involve helping families who attend our events to register to receive FREE toys by completing a short online form and managing the flow of people to make sure each family only receives free toys once. The child must be present to receive toys (the parents or grandparents cannot take toys for a child who is not with them). We would also love anyone who speaks both Spanish & English to volunteer for this role as this would be advantageous. If you speak Spanish please let us know in the comments when you sign up or email volunteer@astegos.org

"Toy Distribution" involves crowd control, handing out free toys, unboxing toys ready to be given out, breaking down empty cardboard boxes ready for recycling

"Food Service Assistant" involves helping our Food Truck with food and drink distribution or assisting with crowd control

"Event Clean Up" involves breaking down empty cardboard boxes for recycling, litter pick of the area, packing up tables and loading the truck

"Photographer" involves asking permission to take photos of the children receiving the toys, families enjoying the event and volunteers working at the event. Please note, you will need to bring your own camera, be confident approaching the public and be willing to share your photos with us within 2 weeks of the event.

"Photographer's Assistant" involves accompanying the photographer, asking the public permission to take their photos and getting parents to sign photo release forms.

"Food Pantry Volunteer" involves volunteering at Living Word Food Pantry in Meridian. This can include helping with set up, managing the flow of people, distributing food and cleaning up at the end of the day.

ASTEGOS.ORG

July 2nd, 2026

Re: Sunny Ridge Factors for Astegos, Inc - Owner and Occupier of 2210 N Elder St., Nampa, ID 83687

After meeting with the Canyon County Assessor and then doing a lot of research over the last 72 hours we found the Sunny Ridge Manor v. Canyon County BOE case which is generally considered to be the "Gold" standard when a County Commissiɔn/BOE is granting a Property Tax Exemption to a Non-Profit. Below you will find each of the eight factors the court uses to determine eligibility for a property tax exemption and an explanation of how Astegos meets each of those factors. We also included examples of two similar organizations with similar programs.

Sunny Ridge Factor	Astegos Evidence	Strength
Is it organized as a nonprofit charitable corporation?	Idaho nonprofit since 2017, IRS 501(c)(3), charitable Articles of Incorporation - Provided	Excellent
Does it serve the general public?	Yes. Teachers, schools, churches, nonprofits, veterans, Toys for Tots, homeless individuals, low income families - Provided	Excellent
Are services available regardless of ability to pay?	Yes. Programs routinely provide goods completely free. Warehouse shipping shares only offset transportation costs. No one profits. - Provided	Excellent
Does anyone personally benefit?	No shareholders. No private inurement. Board members serve the charitable mission. - Provided	Excellent
Is the property used exclusively for charitable purposes?	Warehouse is used for job training, it receives and stores donated goods for charitable distribution, volunteer activities, Toys for Tots logistics, school supply programs, disaster relief and community outreach. -	Excellent
Is the organization relieving a burden otherwise falling on government?	Yes. Schools, Toys for Tots, local governments, social service agencies, and charities all rely on Astegos.	Outstanding
Does the organization operate for public benefit rather than a limited class?	Yes. Thousands of Idahoans benefit each year through our programs.	Excellent

Canyon County Assessor

Administrative Building
111 N 11th Ave, Ste 250
Caldwell, Idaho 83605
Phone (208) 454-7431 ~ Fax (208) 454-7349

Brian R. Stender
Assessor

Roger Craig
Chief Deputy

May 8, 2026

ASTEGOS INC
2210 N ELDER ST
NAMPA ID 83687

RE: Change in Exemption Status on 12642508 0; 2210 N ELDER ST NAMPA

Dear Sir or Madam,

The application(s) for property tax exemption under Idaho code 63-602C on the parcel(s) listed above was/were **DENIED** based on the understanding that your organization charges a membership to purchase discounted items from your warehouse.

To view an aerial image of the real parcel(s) subject to this notification, you are welcome to access our interactive map at https://www.canyoncounty.id.gov/elected-officials/assessor/. Please keep a copy of this documentation for your records.

In June the 2026 assessment notices showing your new net taxable value(s) will be available online at: https://canyoncounty.billingdoc.net/login. *If the 2026 net taxable value on the assessment notice is greater than zero, TAXES WILL BE DUE DECEMBER 20, 2026.*

If there are any inaccuracies on your assessment notice or to appeal this exemption decision, follow the instructions on the back of the assessment notice. Appeals must be in our office by the fourth Monday of June (June 22nd this year). Please feel free to contact me at 2cAsr@canyoncounty.id.gov if you have any questions regarding this exemption decision.

Regards,

Ebony Ferreira

Administrative Analyst
Office of the Assessor
Canyon County

ASTEGOS.ORG

April 1st, 2026

Re: Property Tax exemption request for 2210 N Elder St., Nampa, ID 83687

Dear Commissioners,

Pursuant to Idaho Code 63-602C, we are requesting a tax exemption for our property **Parcel ID: 12642508 0 - *Commonly Known as 2210 N Elder St, Nampa, ID 83687.*** We own and occupy 100% of this building. We purchased this building January 31, 2025. We use this warehouse to help us succeed in our mission to have an impact across the community through our Outreach and Community Warehouse Programs. Our nonprofit is an outreach and resource organization that focuses on helping the low income families of our community, additionally we have a community warehouse program that provides supplies to other nonprofits, public schools and churches.

We operate on private donations. We also partner with a lot of other nonprofits and public schools to distribute in-kind donations that help meet their mission and reduce their costs when it comes to supporting low income individuals. As you can see from our attached financial documents, we do a lot with the little we have.

Furthermore we use this building for collecting and organizing donated items. We also use it for meetings, training, and classes for our more than 3,500 volunteers, students from local high schools as well as our annual participation leading Toys for Tots here in Canyon County. In 2025 we were able to supply almost 40,000 low income children with toys during the month of December from our building at 2210 N Elder St., Nampa, ID 83687.

Our sincere hope is that you will grant us this property tax exemption so that we can continue to put our efforts towards meeting the needs of our community.

Warmest Regards,

Ti Flaherty

Tim Flaherty, Founder and CEO

KeyCite Yellow Flag - Negative Treatment
Declined to Follow by State Dept. of Assessments and Taxation v. North Baltimore Center, Inc., Md.App., January 4, 2000

106 Idaho 98
Supreme Court of Idaho.

In the Matter of the Appeal of SUNNY RIDGE MANOR, INC., from the Board of Equalization of Canyon County for the Year 1980.
CANYON COUNTY, IDAHO ASSESSOR, Appellant,
v.
SUNNY RIDGE MANOR, INC., Respondent.

No. 14552.
|
Jan. 20, 1984.

Synopsis
Retirement center appealed the order of the Board of Equalization denying it tax exempt status. The District Court, Third Judicial District, Canyon County, James R. Doolittle, J., reversed, and the county assessor appealed. The Supreme Court, Huntley, J., held that the retirement center, which charged fees to its residents sufficient to cover its operating expenses and all of services it offered, was not "charitable corporation" within intendment of statute exempting from taxation the property belonging to any faternal, benevolent, or charitable corporation or society.

Reversed.

Shepard, J., dissented.

Bistline, J., filed concurring opinion.

Procedural Posture(s): On Appeal.

West Headnotes (11)

[1] **Taxation** ⇐ Character, purpose, and activities of institutions; incidence of benefits

To be classed as charitable for purposes of tax exempt status, organization need not provide monetary aid to needy; it may provide any of a number of services of public benefit, as the word "charitable," in legal sense, includes every gift for general public use, whether it be for educational, religious, physical, or social benefit. I.C. § 63–105C.

9 Cases that cite this headnote

[2] **Taxation** ⇐ Character, purpose, and activities of institutions; incidence of benefits

In determining whether nonprofit corporation is charitable for purposes of tax exemption, factors to be considered include stated purpose of its undertaking, whether its functions are charitable, whether it is supported by donations, whether recipients of its services are required to pay for assistance they receive, whether there is general public benefit, whether income received produces profit, to whom assets would go upon dissolution of corporation, and whether "charity" provided is based on need, but determination of institution's charitable status is necessarily an individual matter to be decided on case-by-case basis. I.C. § 63–105C.

13 Cases that cite this headnote

[3] **Taxation** ⇐ General rules of construction

Statutes granting tax exemptions must be strictly construed against taxpayer and in favor of state.

3 Cases that cite this headnote

[4] **Taxation** ⇐ Presumptions and burden of proof

Tax exemptions are never presumed, nor can statute granting tax exemption be extended by judicial construction so as to create exemption not specifically authorized.

5 Cases that cite this headnote

[5] **Taxation** ⇐ Occupation and use of property

To ascertain whether property of corporation falls within exemption statute, corporation must not only be judged by its declared objects, but also by what use is actually made of it. I.C. § 63–105C.

We are asked to decide, as a matter of law, whether an old-age retirement center which charges fees to its residents sufficient to cover its operating expenses and all of the services it offers is a "charitable corporation" within the intendment of I.C. § 63–105C. That section exempts from taxation the "[p]roperty belonging to any fraternal, benevolent, or charitable corporation or society ...."

Respondent Sunny Ridge Manor, Inc. (Sunny Ridge), owner of the property for which a tax exemption is sought, is a nonprofit Idaho corporation organized to operate a retirement center. The center includes residential units, cooking areas and dining room, recreational facilities, craft and shop areas, a library, a convenience store, a barber and beauty shop, and a thirty-bed intermediate health care facility. Sunny Ridge began operation in 1980. The first residents purchased a "lifetime residency contract" for a one-time payment of $18,000 (a "founder's fee which would be refunded to the resident's estate upon death). In addition, each resident pays a monthly charge of $385.00 ($653.00 for a couple); the founder's fee has increased to $25,000.00 of which only $10,000.00 is refundable.

Proceeds from the entry fees are applied to the cost of construction of the center's facilities. The monthly fees cover the cost of operation. Although Sunny Ridge has incurred periodic losses, its monthly fees have sufficiently sustained its operating fund, and its operating expenses have been paid exclusively out of those fees. The center has never operated at a profit.

The "life-care" contracts which residents receive when they buy in to the retirement center provide that if the resident is physically ***100** ****815** able to be cared for by the center, he can remain there for the rest of his life. The medical care provided comes at no additional cost. Potential residents are advised that it is Sunny Ridge's policy that once admitted to the center, they will never be terminated for financial reasons.

To qualify for residency a person must be fifty-five or older, ambulatory, able to take care of himself, and free from any communicable or obnoxious disease. The "ambulatory" requirement has been interpreted to permit persons confined to wheelchairs to qualify.

The corporate directors of Sunny Ridge serve without compensation, and employees are paid reasonable salaries, comparable to those of employees of like facilities in the region. The convenience store and barber/beauty shop both operate at a small profit.

[1] Sunny Ridge contends that as a nonprofit corporation which provides care and support to elderly persons, it comes within the meaning of "charitable corporation" in I.C. § 63–105C. Sunny Ridge urges an interpretation of "charitable" which is not restricted to the traditional notion of financial relief for the poor, but which would encompass a wide variety of services—social, recreational, cultural, psychological, religious and others—and which would recognize that the needs of the elderly are more complex than simple financial aid can address. With this interpretation we heartily agree. To be classed as charitable, an organization need not provide monetary aid to the needy; it may provide any of a number of services of public benefit. The word "charitable," in a legal sense, includes every gift for general public use, whether it be for educational, religious, physical or social benefit. *See, Santa Catalina Island Conservancy v. Los Angeles County,* 126 Cal.App.3d 221, 178 Cal.Rptr. 708, 716 (1981); *Mayo Foundation v. Comm'r of Revenue,* 306 Minn. 25, 236 N.W.2d 767, 771 (1975); *People ex rel. Redfern v. Hopewell Farms,* 9 Ill.App.3d 16, 291 N.E.2d 288, 290 (1972); *Central Bd. on Care of Jewish Aged, Inc. v. Henson,* 120 Ga.App. 627, 171 S.E.2d 747, 749 (1969); *Taylor v. Hoag,* 273 Pa. 194, 116 A. 826 (1922). *Cf. North Idaho Jurisdiction of Episcopal Churches, Inc. v. Kootenai County,* 94 Idaho 644, 650, 496 P.2d 105, 111 (1972) (nonprofit recreational facility held to be tax exempt under collective purview of charitable, religious and educational exemption states: I.C. § 63–105B, 105C and 105L).

[2] Even though we agree with respondent Sunny Ridge that its services are of great benefit to its elderly residents and socially useful to promote other than their financial well being, and even though we consider Sunny Ridge's efforts, as a nonprofit corporation, praiseworthy, these considerations are not alone determinative of its charitable status under I.C. § 63–105C. A number of factors must be considered: (1) the stated purposes of its undertaking, (2) whether its functions are charitable (in the sense just discussed), (3) whether it is supported by donations, (4) whether the recipients of its services are required to pay for the assistance they receive, (5) whether there is general public benefit, (6) whether the income received produces a profit, (7) to whom the assets would go upon dissolution of the corporation, and (8) whether the "charity" provided is based on need. *See Rio Vista Non-Profit Housing Corp. v. Ramsey County,* 277 N.W.2d 187, 190 (Minn.1979). Determination of an institution's charitable contention that services provided at cost may be "charitable" where no private profit is derived). *See also,* 37 A.L.R.3d 1191, 1203–1207. We note that Sunny Ridge charges its residents fees sufficient to cover all of its current operating expenses, as well as retire the debt on all of its facilities. It is difficult to view as charitable such an arrangement, and while we do not necessarily follow the lead of many jurisdictions which have held that fees charged which are "remunerative" in character are determinative of non-charitable status, we are persuaded that such a factor is of great importance and should be weighted accordingly. *Friendship Manor Corp. v. Tax Commission,* 26 Utah 2d 227, 487 P.2d 1272 (1971); *United Presbyterian Association v. Board of County Comm'rs,* 167 Colo. 485, 448 P.2d 967 (1969).

[8] [9] [10] The question of whether a nonprofit corporation provides a general public benefit, so as to be entitled to property tax exemption, is somewhat complex. Tax exemptions are disfavored generally, perhaps because they seem to conflict with principles of fairness—equality and uniformity—in bearing the burdens of government. *See, Hilltop Village, Inc. v. Kerrville Independent School District,* 426 S.W.2d 943, 947 (Tex.1968) *overruled on other grounds* in *City of McAllen v. Evangelical Lutheran Good Samaritan Society,* 530 S.W.2d 806 (Tex.1976). They are said to be justified, in cases of a charitable or benevolent organization for example, by an offsetting benefit to the community (monetary or otherwise). Hence has arisen the test that an institution may be entitled to an exemption where it performs a function which might otherwise be an obligation of government. A nonprofit corporation may benefit only a limited group of people and still be considered "charitable" if that group of people possess a need which government might be required to fill. For example, a facility for physically handicapped persons might be "charitable" even though those persons were all members of a particular church or club because the facility is providing a general benefit to the community by relieving a potential obligation of government. However, where there is no assistance to individuals which might normally require governmental funds, as is the case with Sunny Ridge, the institution must meet a stricter test: it must provide benefits to the community at large (or, as some courts have stated it, to an "indefinite number of persons"). *See, e.g., Oasis, Midwest Center for Human Potential v. Rosewell,* 55 Ill.App.3d 851, 13 Ill.Dec. 97, 370 N.E.2d 1124, 1130 (1977); *Benton County v. Allen,* 170 Or. 481, 133 P.2d 991, 992 (1943). Since the residents at Sunny Ridge must be able to pay completely for the benefits they receive, and since they must be physically able to care for themselves, they are not a group of persons for whom any government assistance would be needed. Therefore, Sunny Ridge must provide some general benefit to the community as a whole. However, the benefits available at the center are reserved for the restricted group of persons who have met the entrance qualifications, and while in theory any member of the community who can meet those qualifications may join, in actual effect only a limited number of openings can exist during a given period of time. We find no fault in this; we simply recognize that benefits provided by Sunny Ridge must necessarily be limited to a relative few. It may be that an indirect benefit flows to the community; however, as pointed out by the court in *Massachusetts Medical Society v. Assessors of Boston,* 340 Mass. 327, 164 N.E.2d 325 (1960),

> "Whether an institution is in its character literary, benevolent, charitable or scientific will depend upon the declared purposes and the actual work performed. (Citations omitted.) An institution will be classed as charitable *if the dominant purpose of its work is for the public good and the work done for its members is but the means adopted for this purpose. But if the dominant purpose of its work is to benefit its members or* ***103 **818** *a limited class of persons it will not be so classed, even though the public will derive an incidental benefit from such work.*" *Id.* at 328. (Emphasis added.)

We find it laudable that Sunny Ridge provides the care it does; however, as this court stated in *Sunset Memorial Gardens v. Idaho State Tax Commission,* 80 Idaho 206, 219, 327 P.2d 766, 774 (1958), "[t]he basis of tax exemptions is the accomplishment of public purpose and not the favoring of particular persons or corporations at the expense of taxpayers generally." If Sunny Ridge attempted to provide its services based on need to a greater extent, there might be more of a direct public benefit, even though the center can accommodate only a limited number of persons. As the record shows, however, there is no means provided by which individuals having particular needs for the types of services Sunny Ridge can provide are singled out for admission, or for assistance. Although the record shows that Sunny Ridge

1 The opinion is couched in terms of an “old-age retirement center.” I do not understand that other groups, mentioning disabled veterans who may not be of old age, are excluded from consideration.

End of Document

June 30, 2026

Monthly Report of Living Word Church Food Pantry

Dear Praying and Supporting Friends & Families,
Grace of God used our Food pantry to feed and supplies Essentials they needs to build, recover and rebuild their Lives, more than(9528) people during the Month of (June) 2026.

Date	Senior	Adults	Childern	Total People	Total Families
6/5/2026	128	637	192	957	193
06/07/2026	276	1423	652	2351	546
6/12/2026	225	565	177	967	210
6/14/2026	121	770	386	1277	435
6/19/2026	34	603	193	830	211
6/21/2026	115	233	251	599	327
6/26/2026	206	1007	565	1778	799
6/28/2026	112	464	193	769	217
Total Numbers	1217	5702	2609	9528	2938

Thank you, Trader Joe's - Meridian Idaho, Boise Food Bank and Albertsons located Broadway, Idaho Capital Asian Market's, ASTEGOS.ORG -Community Warehouse, for your donations. Thank you Popeyes Louisiana Kitchen, Purses with a Purpose for sharing donations with us. We are praying, God will continue to Bless you and your ministry, business···Especial thanks to Toy's for Tots, Tim Flaherty, ASTEGOS.ORG providing Essentials who are in needy families.
Thank you Sunset Motors, Inc for your donation of food pickup truck.

Deuteronomy 15:11
For the poor will never cease from the land; therefore I command you, saying, 'You shall open your hand wide to your brother, to your poor and your needy, in your land.'

ASTEGOS.ORG

Pastor,
Okhee Chang
208-440-1049

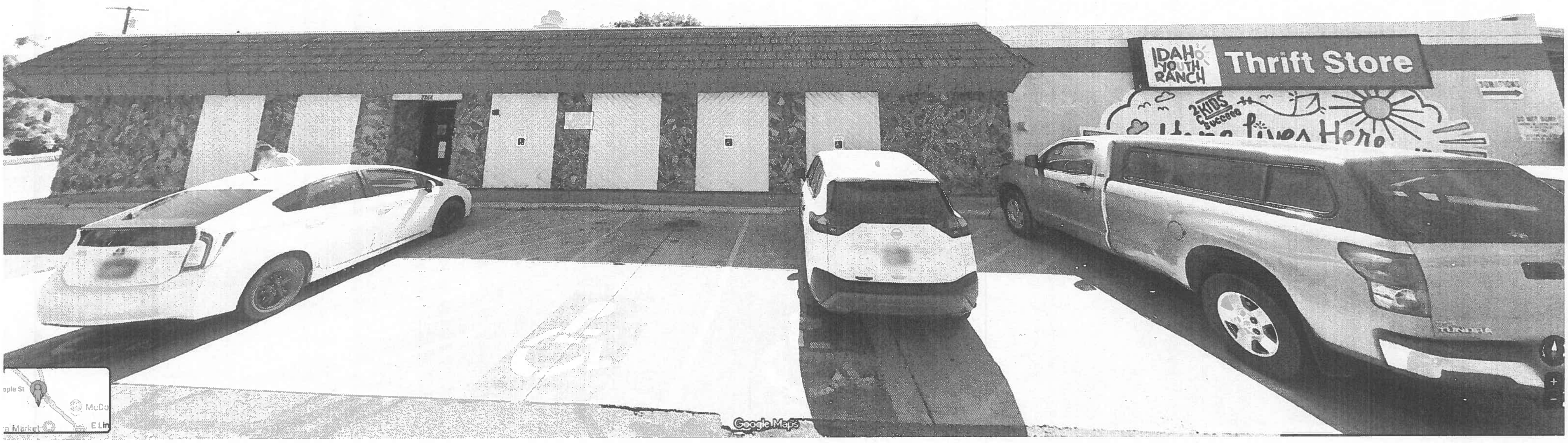
Living Word Church
1717 N Crestmont Dr
Meridian Idaho 83646

Living Word Church 2026 Food Pantry Report

Date	Senior	Adults	Childern	Number of People	Number pf Families
Jan/2026	747	3108	1781	5636	1989
Feb/2026	851	5291	2539	8681	2362
March/2026	1026	5191	3007	9224	3233
April/2026	704	4933	3150	8787	2942
May/2026	765	5929	2428	9122	2629
June/2026	1217	5702	2609	9528	2838
July/2026	0	0	0	0	0
Aug/2026	0	0	0	0	0
Sept/2026	0	0	0	0	0
Oct/2026	0	0	0	0	0
Nov/2026	0	0	0	0	0
Dec/2026	0	0	0	0	0
Total Numbers	5,310	30,154	15,514	50,978	15,993

Thank you, Trader Joe's - Meridian Idaho, Boise Food Bank and Albertsons located Broadway, Idaho Capital Asian Market's, ASTEGOS.ORG -Community Warehouse, for your donations. Thank you Popeyes Louisiana Kitchen, Purses with a Purpose for sharing donations with us. We are praying, God will continue to Bless you and your church, business···Especial thanks to Toy's for Tots, Tim Flaherty, ASTEGOS.ORG providing Essentials who are in needy families. Toys for Toys for Tots! Thank you Sunset Motors, Inc for your donation of food pickup truck, AAMCO Fairview Location for your services, Food pantry automobile maintenance.

2804 CLEVELAND BLVD, CALDWELL, ID 83605
IDAHO YOUTH RANCH STORE - TAX EXEMPT



General Information

Owner: Idaho Youth Ranch Inc
Mailing Address: 5465 W Irving St Boise Id 83706
Property Address: 2804 Cleveland Blvd
Neighborhood: 101 Qualified Exempt

Parcel ID: 01147500 0
Property Class: 681 Exempt property
Deeded Acres: 0.5300
District: 001-00

Last updated: 7/01/2026 05:33:22 PM

Map Info

Parcel ID	Link to Interactive Map (Click Below to Navigate to Map)
01147500 0	998

Legal Descriptions

Description

26-4N-3W SW DIAMOND SUB LT 1 BLK 1

Ownership Transfer History

Instrument	Date	Owner	Grantee

No sales history data exists.

Exemption History

Effective Year	Modifier	Application Date	Exemption Expires	Override Amount	Percent	Total Value	Exemption Amount	Net Taxable Value
2025	Fraternal Charitable 602C	1/1/12	No Expiration	0.00	100	323,200	323,200	0
2026	Fraternal Charitable 602C	1/1/12	No Expiration	0.00	100	323,200	323,200	0

Net Taxable Value

Tax Year	Description	Value
2026	Original	0
2025	Original	0

Value History


1370 Caldwell Blvd, Nampa, Idaho
DESERET INDUSTRIES - TAX EXEMPT
DESERET INDUSTRIES
80 YEARS
80 YEARS

Return New Search Tax Info Print

General Information

Owner: Corp Of Presiding Bishop Of Jesus Ch
Mailing Address: Po Box 511196 Salt Lake City Ut 84151
Property Address: 1370 Caldwell Blvd
Neighborhood: 101 Qualified Exempt

Parcel ID: 27333106 0
Property Class: 681 Exempt property
Deeded Acres: 4.2300
District: 002-17

Last updated: 7/01/2026 05:33:22 PM

Map Info

Parcel ID	Link to Interactive Map (Click Below to Navigate to Map)
27333106 0	35212

Legal Descriptions

Description

17-3N-2W NE KARCHER CROSSING TX 15239 IN LTS 6 & 7 BLK 1

Ownership Transfer History

Instrument	Date	Owner	Grantee
2013021913	5/14/13	Brighton Corp	Corp Of Presiding Bishop Of Jesus Ch
2011016013	4/20/11	Brighton Properties Llc	Brighton Corp
200670453	7/1/06	Karcher Crossing Llc	Brighton Properties Llc

Exemption History

Effective Year	Modifier	Application Date	Exemption Expires	Override Amount	Percent	Total Value	Exemption Amount	Net Taxable Value
2025	Fraternal Charitable 602C	1/1/16	No Expiration	0.00	100	9,422,100	9,422,100	0
2026	Fraternal Charitable 602C	1/1/16	No Expiration	0.00	100	9,422,100	9,422,100	0

Net Taxable Value

Tax Year	Description	Value
2026	Original	0
2025	Original	0

Property Record	Floor	Description	Gross sq. ft.
C01	1	Office Building	8,250
C01	1	Distribution Warehouse	30,900
Totals			Gross
			39150

Permits

Filing Date	Inactive Date	Sq Ft	Permit Description
3/23/23		0	Commercial
11/18/20		0	Comm Remodel Addn AddOn Alt
11/5/20		0	Commercial