

**RESOLUTION NO. 2024-78**

***Declaration of Necessity and Authorization to Hire Counsel to Represent the Kootenai County Assessor in Case No. 28-24-4882***

**WHEREAS**, the Kootenai County Assessor is currently engaged in defending property assessment appeal litigation regarding 2023 valuations for purposes of assessment, which cases have been filed in District Court as Case No. CV28-23-4737, Case No. CV28-23-4913, and Case No. CV28-22-4373; and

**WHEREAS**, as a result of staffing, the Kootenai County Prosecutor had previously determined that he is unable to provide legal representation to the Assessor in District Court for Case No. CV28-23-4737, Case No. CV28-23-4913, and Case No. CV28-22-4373, which has thereby created the necessity for the Assessor to retain outside counsel; and

**WHEREAS**, based on this determination of necessity for outside counsel, the Kootenai County Board of Commissioners adopted Resolution No. 2023-96, which deemed it necessary to retain outside legal counsel to represent the Kootenai County Assessor in the 2023 property assessment appeals referenced above and authorized the Kootenai County Assessor to retain Boyles Law, PLLC, 217 Cedar Street, Suite 312, P.O. Box 1242, Sandpoint, Idaho 83864, to provide representation and to defend those cases; and

**WHEREAS**, Cabela's Wholesale, LLC ("Cabela's") the plaintiff in Case No. CV28-23-4737, has also filed a property assessment appeal in District Court regarding the 2024 valuation of the Cabela's property for purposes of assessment in Case No. 28-24-4882; and

**WHEREAS**, the reasons for the determination of necessity to contract for outside attorney services have not changed since the adoption of Resolution No. 2023-96; and

**WHEREAS**, the Kootenai County Board of Commissioners is authorized and desires to provide the Assessor with authority and funding to retain outside counsel, pursuant to article XVIII, section 6 of the Idaho Constitution and section 31-813, Idaho Code, to defend in all four of the above-referenced cases.

**NOW THEREFORE, BE IT HEREBY RESOLVED** by the Kootenai County Board of Commissioners that:

1. The Kootenai County Board of Commissioners hereby deems it necessary to retain outside legal counsel to represent the Kootenai County Assessor in Case No. 28-24-4882 for the reasons set forth herein; and
2. The Kootenai County Assessor is hereby authorized to retain Boyles Law, PLLC, 217 Cedar Street, Suite 312, P.O. Box 1242, Sandpoint, Idaho 83864, to provide representation and defend the above-referenced case; and
3. For the defense of District Court Case No. CV28-24-4882 (Cabela's 2024 tax appeal), the Kootenai County Assessor is hereby authorized with spending authority, including attorney's fees and all other costs of litigation, in an additional amount to be

communicated to Assessor Kovacs in a privileged memo through his assigned County legal counsel, which is incorporated herein as the actual spending limit with respect to the above-referenced case; and

4. Pursuant to section 63-511, Idaho Code, the Kootenai County Assessor is further authorized to do all things necessary to defend and/or resolve the above-referenced cases.

Upon a motion to adopt the text of the foregoing Resolution made by Commissioner Mattare, seconded by Commissioner Brooks, the following vote was recorded:

Commissioner Brooks: Aye  
Commissioner Mattare: Aye  
Chair Duncan: Aye

Upon said roll call, the text of the foregoing was duly enacted as a Resolution of the Board of Commissioners of Kootenai County, Idaho, on the 8<sup>th</sup> day of October, 2024.

**KOOTENAI COUNTY  
BOARD OF COMMISSIONERS**

**ATTEST:  
JENNIFER LOCKE, CLERK**



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**Leslie Duncan, Commissioner - Signed 10/9/2024**



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**Teri Johnston, Deputy Clerk - Signed 10/9/2024**



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**Bruce E. Mattare, Commissioner - Signed 10/8/2024**



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**Bill Brooks, Commissioner - Signed 10/8/2024**