

RESOLUTION NO. 2023-96

Declaration of Necessity and Authorization to Hire Counsel to Represent the Kootenai County Assessor

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

WHEREAS, as a result of staffing, the Kootenai County Prosecutor has determined that he is unable to provide legal representation to the Assessor in the above-referenced cases, which has thereby created the necessity for the Assessor to retain outside counsel;

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 Idaho Code 31-813, to defend 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 the above-referenced cases and for the reasons set forth herein; and,
2. The Kootenai County Assessor is hereby authorized to retain Boyles Law, PLLC, P.O. Box 1242 – 217 Cedar Street, Suite 312, Sandpoint, Idaho 83864, to provide representation and defend the above-referenced cases; and,
3. The Kootenai County Assessor is hereby authorized with spending authority, including attorney's fees and all other costs of litigation, of \$X for the defense of District Court case CV28-23-4737 (Cabela's); and,
4. The Kootenai County Assessor is hereby authorized with spending authority, including attorney's fees and all other costs of litigation, of \$Y for the defense of District Court Case No. CV28-23-4913; and District Court Case No. CV28-22-4373 (the Section 42 housing cases) (in order to preserve litigation strategy, the actual dollar limits for each case will be communicated to Assessor Kovacs in a privileged memo through his assigned County legal counsel, and are incorporated herein as actual spending limits);
5. Pursuant to Idaho Code 63-511, 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 Duncan, seconded by Commissioner Brooks, the following vote was recorded:

Commissioner Brooks: Nay
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 19th day of December, 2023.

**KOOTENAI COUNTY
BOARD OF COMMISSIONERS**

ATTEST:
JENNIFER LOCKE,



Leslie Duncan, Commissioner - Signed 12/19/2023



Teri Johnston, Deputy Clerk - Signed 12/20/2023



Bruce E. Mattare, Commissioner - Signed 12/19/2023

