

**RESOLUTION NO. 2025-80**  
**Declaration of Necessity and Authorization to Hire Counsel**  
**to Represent the Kootenai County Assessor**

**WHEREAS**, Idaho Code § 31-2604 requires the prosecuting attorney to give advice to the Board of County Commissioners, and other public officers of his county, when requested in all public matters arising in the conduct of the public business entrusted to the case of such officers; and

**WHEREAS**, the Kootenai County Board of County Commissioners and the County Assessor are currently engaged in defending property assessment appeal litigation, which cases have been filed in District Court as Case Nos. CV28-19-2973, CV28-23-4737, CV28-24-4882, CV28-25-5202, CV28-22-4373, CV28-23-4913, and CV28-25-5691; and

**WHEREAS**, as a result of staffing shortage and a conflict of interest in the Prosecuting Attorney's Office pertaining to representation of both the Kootenai County Assessor and the Kootenai County Board of Commissioners (acting as the Board of Equalization) in the same cases, the Kootenai County Prosecuting Attorney 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; 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 Idaho Code § 31-813, to defend the above-referenced cases; and

**WHEREAS**, due to the staffing shortage in the Prosecuting Attorney's Office and the above-referenced conflict of interest, the Kootenai County Board of County Commissioners and the Prosecuting Attorney's Office deem it to be a matter of necessity and believe that the interests of the public and of Kootenai County would best be served by authorizing the Assessor to select, retain and contract for outside attorney services;

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

1. The Kootenai County Board of Commissioners, with the concurrence from the Prosecuting Attorney's Office, 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.
2. Pursuant to Idaho Code § 31-602, the Kootenai County Assessor is hereby authorized to select, retain and execute an agreement with legal counsel of his own choosing to furnish outside attorney services to represent the Assessor and to do all things necessary to defend and/or resolve the above-referenced cases, and that for purposes of Article XVIII, Section 6 of the Idaho Constitution, such procurement of legal

counsel shall be deemed as the necessary hiring of counsel by the Kootenai County Board of Commissioners.

3. The Kootenai County Assessor is hereby authorized with spending authority, including attorney's fees and all other costs of litigation, in amounts to be determined for the defense of District Court Case Nos. CV28-19-2973, CV28-23-4737, CV28-24-4882, CV28-25-5202, CV28-22-4373, CV28-23-4913, and CV28-25-5691. 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 such amounts are incorporated herein as actual spending limits.

4. 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 Eberlein, the following vote was recorded:

Commissioner Eberlein: Aye  
Commissioner Duncan: Aye  
Chair Mattare: 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 24th day of October, 2025.

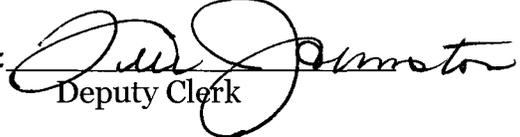
**KOOTENAI COUNTY  
BOARD OF COMMISSIONERS**

  
\_\_\_\_\_  
Bruce Mattare, Chairman

  
\_\_\_\_\_  
Leslie Duncan, Commissioner

  
\_\_\_\_\_  
Marc Eberlein, Commissioner

**ATTEST:**  
JENNIFER LOCKE, CLERK

By:   
Deputy Clerk

