INDUSTRIAL LITIGATION COMMITTEE

*Riverside Hotel – 2900 Chinden Blvd., Boise, ID 83714*

*IAC Midwinter Conference ~ Boise, ID*

*Wednesday, February 7, 2018 ~ 9:30 AM to 10:00 AM*

MEETING MINUTES

9:30 AM **Call to Order - Chair, Mike McDowell, Kootenai County Assessor**

* Welcome and Introductions
* Approval of September 2017 Meeting Minutes

***Brian Stender made a motion to approve the minutes from September 2017. Dan Anderson seconded. Motion carried.***

9:35 AM **Canyon County Update – Brian Stender**

BrianStender stated that the hiredappraiser reviewed both previous appraisals and agreed with Canyon County’s assessment. The appraiser came back with an assessment of approximately $15M. After a second visit to the facility, the appraiser feels there is more assessment to be added and will be revising his assessment number. This will go to trial very soon.

Mike McDowell mentioned that if additional funding were needed, Canyon County would be required to file an amended application.

9:45 AM **Bonneville County vs. Aspen Park, Inc. – Roger Christensen**

(Dave Radford removed himself from the case, he is noted as present but will leave room)

Roger Christensen stated that the argument is that section 42 is not exempt but Aspen Park says they are exempt. The Courts and Board of Tax Appeals have ruled in favor of the county. Bonneville County is requesting an amicus brief to take to the Supreme Court.

Roger Christensen mentioned that Aspen Park tried to apply for multiple exemptions and were denied. Dan Anderson asked what exemption was used initially. 63-602GG was the exemption initially used. Weston Davis mentioned that Janet Trujillo stated Aspen Park is looking for low income under 602GG but these are section 42 and that is the wrong exemption. Under Judicial review we asked for summary. Judge’s brief didn’t really take the section 42 into account.

Dan Anderson stated that if Aspen Park is section 42, it is clear that they would not be exempt. Aspen Park is confusing statute. Roger Christensen also mentioned what further complicates this case is that come to find out Aspen Park is not actually section 42. They don’t meet the criteria. They purchased this from a bank that already took the credits and so wouldn’t qualify.

Weston Davis said that Aspen Park took the position that if 100% have to be rented to get benefit that is unreasonable. Bonneville County told Aspen Park they needed to be at a certain percentage. Bonneville County never told Aspen Park that they needed to be at 100%.

Dan Anderson asked what the cost of an amicus brief is. Weston Davis stated that this type of amicus brief is estimated at approximately $10-15,000.

***Dan Anderson made a motion for the Industrial Litigation Oversight Committee to recommend to IAC Board to write an amicus brief in the case of Bonneville County v. Aspen Park. Dwight Davis seconded. Motion carried.***

9:55 AM **Committee Structure – Kelli Brassfield**

Chairman, 2 assessors, 2 commissioners, and 2 prosecuting attorneys

10:00 AM **Adjourn**

Members Present:

Mike McDowell, Kootenai County, Chair

Cresley McConnell, Lincoln County

Dan Anderson, Nez Perce County

Dave Radford, Bonneville County

Dwight Davis, Cassia County

Brian Stender, Canyon County

Members Not Present:

Bryan Taylor, Canyon County

Guests:

Sharon Worley, Payette County Assessor

Donna Peterson, Payette County Treasurer

Jeff Connolly, Bonner County Commissioner

Roger Christensen, Bonneville County Commissioner

Weston Davis, Nelson Hall Parry Tucker, PLLC