

## IAC Litigation Fund

Barry McHugh, Kootenai County Prosecuting Attorney  
Dan Anderson, Nez Perce County Assessor, Chair  
Brian Stender, Canyon County Assessor  
Jack Johnsons, Twin Falls County Commissioner  
Jessica Lewis, Bingham County Commissioner  
Daniel Clark, Bonneville County Prosecutor  
Jeff Hough,  
IAC Staff Contact: Kelli Brassfield

January 7, 2021 | 1:00 pm - 2:00 pm MT

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### MEETING MINUTES

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#### Call to Order

#### Consideration of the September 2020 Meeting Minutes (Action)

*McHugh mad a motion to approve the minutes from the September 2020 meeting, Stender seconded. Daniel Clark abstained. Motion carried.*

#### Policies and Procedures Manual (Action Item)

Brassfield explained that the IAC Board asked whether or not the fund had ever approved applications that were not “industrial” and that if it had, does the Board and the oversight committee want to only allow the fund to be used for “industrial” properties. The Board discussed the possibility of having a definition for “industrial.” It was advised that a definition could put too much of a limit on what the fund could be used for. The Board thought the name of the fund should be changed if it was going to be used for more than “industrial” purposes. They suggested “The Assessment Litigation Fund” or “Valuation Fund.” The Board did state that they wanted to make sure it was clear that this fund is not intended for use by counties in residential home valuation disputes.

Anderson stated that it might be a good idea not to limit the fund just in case the dark story issue comes to Idaho. These are large facilities that could set a president across the state. Hough likes the idea of the fund being used for “non-residential.” Would “non-residential” kick out apartments? Commercial is considered 5 apartments and above. There are some properties that have more than one 4-plexes on them and could be on the fence of being a commercial property.

The oversight committee decided that they like the idea of the fund being used for “non-residential” properties (to give the committee some leeway) and being called “The Valuation Litigation Fund.”

*Clark made a motion to change the name of the fund to “The Valuation Litigation Fund,”McHugh seconded. Motion carried.*

The IAC Board also expressed that there should be an annual report given to the Board. The oversight committee agreed to add in a new section 3.4 Annual Report to IAC Board.

#### **Shoshone v. Silver Mountain (Action Item)**

This case went to district court in 2018 and now they are probably going to appeal BTA for 2019 and 2020. Oversight committee feels comfortable with the request as this county has done a good job working the case.

*McHugh made a motion to recommend approval to the LAC Board for Shoshone County’s additional request of \$41,392.51. Lewis seconded. Motion carried.*

*McHugh made a motion to adjourn. Stender seconded. Motion carried.*

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