

IDAHO ASSOCIATION OF COUNTIES

Industrial Litigation Fund

FOR ASSISTANCE IN

PROPERTY VALUE LITIGATION

Application must be filled out completely. Attach additional sheets where necessary. All signatures are required on the last page.

COUNTY: _____

ASSESSOR: _____ PROSECUTOR: _____

1. PRIMARY CONTACT PERSON FOR LITIGATION:
NAME: _____ TITLE: _____
ADDRESS: _____
PHONE: _____ FAX: _____
E-MAIL: _____

2a. TAXPAYER NAME: _____
ADDRESS: _____
PHONE: _____ FAX: _____

2b. CORPORATE HEADQUARTERS: _____
ADDRESS: _____
PHONE: _____ FAX: _____

2c. TAXPAYER'S ATTORNEY: _____
ADDRESS: _____
PHONE: _____ FAX: _____

3a. TYPE OF PROPERTY WITH DISPUTED VALUE

3b. DATE ACTION WAS INITIATED: _____

4a. PRESENT STATUS OF CASE (BOE, BTA, etc.):

4b. CONTESTED LEGAL ISSUES INVOLVED IN THE CASE: _____

5a. PROPOSED REDUCTION IN MARKET VALUE: _____

5b. CURRENT ASSESSED VALUATION: _____

5c. HOW WAS THE CURRENT ASSESSED VALUATION ESTABLISHED: _____

6a. PROPOSED REDUCTION IN PROPERTY TAXES: \$ _____

6b. DOLLAR IMPACT ON: COUNTY REVENUES: _____
SCHOOL REVENUES: _____
OTHER TAXING DISTRICT REVENUES: _____

7a. DOES YOUR COUNTY PROSECUTING ATTORNEY HAVE EXPERIENCE IN LITIGATING VALUATION CASES? _____ YES _____ NO

7b. IF YES, NAME AND DATE OF PRIOR CASE; EXPLAIN ISSUES AND FINAL RESULTS:

8a. HAS THE TAXPAYER HIRED AN OUTSIDE APPRAISAL FIRM OR ANY OTHER EXPERTS FOR YOUR CASE? _____ YES _____ NO

IF YES, PLEASE LIST: _____

8b. HAS THE COUNTY HIRED AN OUTSIDE APPRAISAL FIRM OR ANY OTHER EXPERTS FOR YOUR CASE? _____ YES _____ NO

IF YES, PLEASE LIST: _____

9. DOES THE TAXPAYER HAVE OPERATIONS IN ANY OTHER IDAHO COUNTIES? _____ YES _____ NO

IF YES, PLEASE LIST: _____

10. ARE THERE ANY OTHER APPEALS PENDING? _____ YES _____ NO

PLEASE LIST: _____

11a. WHAT SPECIFIC ASSISTANCE IS THE COUNTY REQUESTING OF THE LITIGATION FUND (expert witnesses, appraisal, legal services, legal research, etc. and please list estimated dollar amount requested?)

11b. WHAT RESOURCES HAS THE COUNTY ALREADY SPENT DEFENDING THE CASE (Be specific)?

12a. WHAT RESOURCES IS THE COUNTY WILLING TO COMMIT IN CONTINUING TO DEFEND THIS CASE (Be Specific)?

12b. HAS THE COUNTY MADE ANY OFFERS OF SETTLEMENT TO THE TAXPAYER?

_____ YES _____ NO

DESCRIBE _____

12c. HAS THE TAXPAYER MADE ANY OFFERS OF SETTLEMENT TO THE COUNTY?

_____ YES _____ NO

DESCRIBE _____

12d. WHAT IS THE CURRENT STATUS OF ANY SETTLEMENT NEGOTIATIONS:

12e. HAVE THE PARTIES DISCUSSED MEDIATION OR ALTERNATIVE DISPUTE RESOLUTION POSSIBILITIES (ADR)?

13. HAS YOUR COUNTY JOINED WITH OTHER COUNTIES IN LITIGATION WITH THE SAME TAXPAYER?

_____ YES _____ NO

IF SO, WHICH? _____

14. WHAT POTENTIAL DOES THIS CASE HAVE FOR ESTABLISHING STATEWIDE LEGAL PRECEDENTS (positive or negative) FOR COUNTIES?

Assessor Signature

Prosecuting Attorney Signature

Date

Date

Approval of Request by the
BOARD OF COUNTY COMMISSIONERS

ATTEST:

Chairman of Board

County Clerk