BOISE COUNTY

RESOLUTION #2012-17

A BOISE COUNTY RESOLUTION FILING A LAWSUIT AGAINST THE IDAHO TAX COMMISSION PURSUANT TO FEDERAL COURT ORDER, ALAMAR RANCH v. COUNTY OF BOISE, DATED NOVEMBER 10, 2011

WHEREAS, Federal District Court Judge Winmill ordered Boise County to establish a Warrant Redemption Fund pursuant to I.C. 63-806 to pay the judgment and fees of *Alamar Ranch v. County of Boise*;

WHEREAS, the Board of County Commissioners have established such fund;

WHEREAS, the Order further directed the County to levy pursuant to I.C. 63-802 and Article VII, Section 15, Idaho Constitution to raise $811,000 annually for payment;

WHEREAS, pursuant to budget laws under Idaho Code, requires approval from the State Tax Commission;

WHEREAS, in the event the Idaho State Tax Commission denied the levy the Order required that the County seek declaratory judgment or other legal or equitable remedies against the State Tax Commission;

WHEREAS, the Tax Commission sent a letter to the Board of County Commissioners on December 29, 2011, stating that the Tax Commission is without authority to approve the County levy to exceed a 3% budget restriction in I.C. 63-806;

WHEREAS, the Tax Commission provided draft legislation to the State House of Representatives which became HB 585aa, as amended and had the effect of allowing the Tax Commission approve Boise County's levy as required under the federal Order;

WHEREAS, the House of Representatives voted against the bill on March 15, 2012;

WHEREAS, the County is still required to comply with the federal court order;

WHEREAS, the Board of Commissioners have exhausted all remedies short of court action against the Tax Commission and have continued to follow the Order; and

WHEREAS, in light of the failed legislation and letter from the Tax Commission effectively denying the levy, the Board must file a lawsuit against the Tax Commission in order to enforce the levy, as required.

NOW THEREFORE BE IT RESOLVED the Boise County Board of Commissioners shall file a lawsuit against the Idaho State Tax Commission to approve a levy to exceed the 3% budget cap requirement and in an amount that satisfies the federal court Order,

BE IT FURTHER RESOLVED the Boise County Board of Commissioners directs its legal counsel to file all motions and documents necessary to effectively comply with the Order.

APPROVED and **ADOPTED** in Open Session on the 19th, day of March, 2012.

BOISE COUNTY BOARD OF COMMISSIONERS

ROBERT A. FRY, Chairperson

TERRY C. DAY, Commissioner

JAMIE A. ANDERSON, Commissioner

SEAL
ATTEST:

Mary T. Prisco, Clerk to the Board