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# MEMORANDUM

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Date: February 22, 2018

To: Tom Burke  
Deputy County Administrator  
for Administration

From: C.H. Huckelberry  
County Administrator

Keith Dommer, Director  
Finance and Risk Management

Re: **Assessor's Contract Amendment Regarding Legal Advice and Representation from Helm, Livesay and Worthington Ltd.**

At the February 20, 2018 Board of Supervisors meeting, the Board continued the Consent Calendar item related to the Assessor regarding the additional compensation for Helm, Livesay & Worthington, Ltd.

The Assessor indicated this law firm is representing him in the El Con litigation, which I assume relates to the tax case TX2014-00606. I have asked the County Attorney to provide specific information regarding the status of this case. Previously, I understood the Assessor lost the case and attorney's fees were awarded to the property owner. At the February 20 meeting, the Assessor testified that the case was perhaps on appeal and he won the case. I would appreciate more information on this item from your records.

The Assessor also indicated that someone in Finance wrote to a State authority regarding the appraiser methodology. Do you have more information on this statement? Do you have a copy of this letter? As I recall the issue, the El Con Mall was in the process of being sold and that there was general consensus regarding its value based on the actual sale. This is my recollection and I have no specific knowledge about the case.

Now that both the Board of Supervisors and Assessor have raised these matters, I would like to obtain as much information as is available. In addition, since the County Attorney does not represent the Assessor on this matter, I have asked the County Attorney's Office to provide any information they may have on this subject.

As you know, this matter will be before the Board in 30 days; therefore, it is appropriate we provide a factual background memorandum to the Board on this subject prior to it being reconsidered in March. I also hope the Assessor provides the information requested by Supervisor Steve Christy.

CHH/anc

c: The Honorable Steve Christy, District 4 Member, Pima County Board of Supervisors  
Andrew Flagg, Chief Civil Deputy County Attorney