



MEMORANDUM

Date: February 26, 2018

To: Andrew Flagg
Chief Civil Deputy County Attorney

From: C.H. Huckelberry
County Administrator

A handwritten signature in black ink, appearing to be "CHH", is written over the printed name "C.H. Huckelberry".

Re: **Potential Assessment of Attorney Fees in Property Tax Cases Recently Filed by the Assessor**

We have previously discussed the potential liability of the County in being assessed attorney fees. It is my understanding attorney fees would only be applied against the County in the appeal of State Board of Equalization (SBOE) values if the court found that the value was less than the value assigned by the SBOE. In other words, if the outcome for value is greater than the SBOE values we have no liability for attorney fees or costs.

In the event an Offer of Judgement is made by a defendant that is significantly higher than the SBOE and the Court determines the value is less than the Offer of Judgement, would the County be subject to attorney's fees and costs?

Given there appears to be a great deal of confusion as to when and how fees and costs would, or could, be assessed against the County, it would be helpful if you could provide some written guidance regarding this matter.

CHH/anc

c: The Honorable Chairman and Members, Pima County Board of Supervisors
The Honorable Bill Staples, Pima County Assessor