

**PROCEEDINGS OF THE COCHISE COUNTY BOARD OF SUPERVISORS
SPECIAL/EXECUTIVE MEETING HELD ON
Tuesday, June 5, 2018**

A special meeting of the Cochise County Board of Supervisors was held on Tuesday, June 5, 2018 at 10:30 a.m. in the Board of Supervisors' Executive Conference Room, 1415 Melody Lane, Building G, Bisbee, Arizona.

Present: Peggy Judd, Chairman; Patrick G. Call, Vice-Chairman; Ann English, Supervisor

Staff Present: Edward T. Gilligan, County Administrator
Britt W. Hanson, Chief Civil Deputy County Attorney
Elda Orduno, Civil Deputy County Attorney
Arlethe G. Rios, Clerk of the Board

Attendees: Phil Leiendecker, County Assessor
Christine Roberts, Civil Deputy County Attorney

Chairman Judd called the meeting to order at 10:47 a.m.

ANY ITEM ON THIS AGENDA IS OPEN FOR DISCUSSION AND POSSIBLE ACTION

PLEDGE OF ALLEGIANCE

THE ORDER OR DELETION OF ANY ITEM ON THIS AGENDA IS SUBJECT TO MODIFICATION AT THE MEETING

ACTION

Board of Supervisors

This executive session is authorized under A.R.S. § 38-431.03, Subsection (A), paragraph (3) and (4).

1. The County Attorney's Office will brief the Board and seek their direction on the following matters:

1. Discuss Arizona Supreme Court opinion in Solarcity Corporation, et al. v. Arizona Department of Revenue, CV-17-0231-PR/TX2014-000129 and its effect on five other tax appeal cases in which the County is a named defendant (TX2014-000189, TX2015-000240, TX2016-000876, TX2016-001025, and TX2017-000512).

Ms. Orduno gave the background of the litigation, went over the supreme court ruling, which stated that the Arizona Department of Revenue (ADOR) did not have taxing authority over the corporation. She said that what was left to be decided was whether or not counties had the right to tax solar panel operations and added that the supreme court invited counties to join this case.

Vice-Chairman Call asked what the position of other counties was in regards to this matter.

Ms. Orduno said that all counties involved wanted to be able to tax these kinds of operations, just like they already do with other rental types of businesses.

Mr. Leiendecker said he thought the County should join the litigation and be part of the discussion. He said that the County was rural, but the issue was statewide and since this was a growing industry it was good to address the issue. He added that the cost would be minimal.

Mr. Gilligan asked what counties had decided to be a part of the lawsuit.

Ms. Orduno said that Maricopa, Pima, Pinal, and Coconino had joined the lawsuit. She added that the board would vote on two separate items as part of this discussion.

2. Approve joining litigation CV-17-0231-PR/TX2014-000129 against Solarcity Corporation.

Supervisor English moved to approve joining litigation CV-17-0231-PR/TX2014-000129 against Solarcity Corporation. Vice-Chairman Call seconded the motion.

Chairman Judd called for the vote and it was approved 3-0.

3. Approve a contract between Cochise County and Roberta Livesay to handle the representation of the County in the Solarcity Corporation Lawsuit and the other five lawsuits involving the same corporation.

Supervisor English moved to approve a contract between Cochise County and Roberta Livesay to handle the representation of the County in the Solarcity Corporation Lawsuit and the other five lawsuits involving the same corporation. Vice-Chairman Call seconded the motion.

Chairman Judd called for the vote and it was approved 3-0.

Chairman Judd adjourned the meeting at 11:02 a.m.

APPROVED:

Peggy Judd, Chairman

ATTEST:

Arlethe G. Rios, Clerk of the Board