



## Legislation Text

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**File #:** 63725, **Version:** 1

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### **Fiscal Note**

The proposed resolution amends the 2021 Adopted Operating Budget for the Assessor and Direct Appropriations and authorizes the City to retain special outside counsel on a non-competitive basis to assist in representing the City of Madison in property tax litigation for tax year 2019. Specifically, Madison East Partnership, LLC, 8 Twenty Park LLC and Mirus Madison, LLC have filed suit for excessive assessment for tax year 2019 for their Section 42 properties. The proposed resolution authorizes \$35,000 for these legal services from Boardman & Clark, LLP and Attorneys Michael P. May and Kate Harrell. These legal services will be funded by the City's Contingent Reserve, which will have an available budget of \$1.685 million following the adoption of this resolution.

### **Title**

Amending the 2021 Adopted Operating Budget for the Assessor to transfer \$35,000 from Direct Appropriation's Contingent Reserve in the General Fund to Assessor's purchased services budget and authorizing the City to retain special outside counsel on a non-competitive basis to assist the City Attorney in representing the City's interests in property tax litigation with Section 42 housing developments challenging their 2019 real property tax assessments.

### **Body**

WHEREAS, City staff is currently negotiating a letter of engagement with Boardman & Clark, LLP to assist in representing the City's interests in the excessive assessment lawsuits commenced by Section 42 properties; and,

WHEREAS, WWMIC has asserted policy exclusions which it claims exclude any coverage for any damages that might ultimately be awarded in the litigations; and,

WHEREAS, the City will be proceeding with all three litigations; and,

WHEREAS, under MGO § 4.26(4)(a)(3), the City may retain legal services of an attorney without competitive bids,

NOW, THEREFORE, BE IT RESOLVED that the 2021 Adopted Operating Budget is amended to transfer \$35,000 from the Contingent Reserve in Direct Appropriations to the Assessor's purchased services budget; and,

BE IT FURTHER RESOLVED that the city hereby agrees to retain the firm of Boardman & Clark, LLP and Attorneys Michael P. May and Kate Harrell to assist the City Attorney's Office in representing the City's interests in the 2019 excessive assessment property tax litigations with Section 42 developments; and,

BE IT FURTHER RESOLVED that the City is authorized to pay for legal services up to \$35,000 out of the general fund budget(s); and,

BE IT FURTHER RESOLVED that the appropriation may also be used for other experts or the payment of mediation services necessary to resolve the disputes and if any amount is not used it shall lapse to the general fund; and,

BE IT FINALLY RESOLVED that the City Attorney shall review and execute a retainer agreement with Boardman & Clark LLP and Attorneys Michael P May and Kate Harrell on the terms approved by the City Attorney and the City Assessor.