

**RESOLUTION
ROCK COUNTY BOARD OF SUPERVISORS**

COUNTY BOARD STAFF
COMMITTEE
INITIATED BY



JODI TIMMERMAN
DRAFTED BY

JULY 20, 2018
DATE DRAFTED

COUNTY BOARD STAFF
COMMITTEE
SUBMITTED BY

**AUTHORIZATION TO OPT-IN TO FEDERAL CLASS ACTION LAWSUIT INVOLVING THE
PAYMENTS IN LIEU OF TAXES ACT (PILT)**

1 WHEREAS, The United States Court of Federal Claims has certified a class action lawsuit in the
2 case of *Kane County, Utah v. United States*, Case Nos. 17-739C and 17-1991C, following concerns that
3 Congress did not appropriate enough funds to make full payments to eligible local governments for the
4 fiscal years 2015, 2016, and 2017, as required by the Payments in Lieu of Taxes Act (PILT), and

5
6 WHEREAS, PILT requires that these federal payments be made to local governments to help
7 offset losses in property taxes due to the non-taxable Federal lands within their boundaries, and

8
9 WHEREAS, the Court's certification of the *Kane County* case allows local governments to opt in
10 to the case as a member of the class of plaintiffs who have similar claims against the federal government
11 for failing to pay the full amount required under PILT for the fiscal years 2015, 2016, and 2017, and

12
13 WHEREAS, to qualify for a potential financial award from the federal government for its share of
14 the class action recovery, Rock County must formally file a Class Action Opt-In Notice Form with the
15 United States Court of Federal Claims by September 14, 2018;

16
17 NOW, THEREFORE, the Rock County Board of Supervisors duly assembled this 9th day of
18 August, 2018, does hereby authorize the Corporation Counsel's Office to complete and file a Class
19 Action Opt-In Notice Form on behalf of the County prior to the deadline of September 14, 2018, as the
20 official act of the County.

21 Respectfully submitted:

COUNTY BOARD STAFF COMMITTEE

J. Russell Podzilni
J. Russell Podzilni, Chair

Mary Mawhinney
Mary Mawhinney, Vice Chair

Absent
Richard Bostwick

Henry Brill
Henry Brill

Betty Jo Bussie
Betty Jo Bussie

Louis Peer
Louis Peer

Alan Sweeney
Alan Sweeney

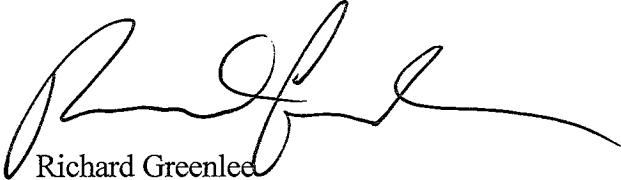
Absent
Terry Thomas

Bob Yeomans
Bob Yeomans

18-8A-063

LEGAL NOTE:

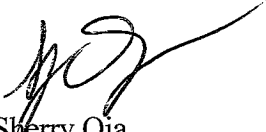
The County Board is authorized to take this action pursuant to Wis. Stat. §59.01 and §59.51



Richard Greenlee
Corporation Counsel

FISCAL NOTE:

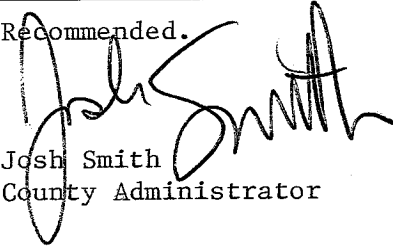
There is no fiscal impact to the County.



Sherry Oja
Finance Director

ADMINISTRATIVE NOTE:

Recommended.



Josh Smith
County Administrator

EXECUTIVE SUMMARY

In 1976, Congress enacted the Payments in Lieu of Taxes Act (PILT), to compensate local governments for the loss of tax revenues resulting from the tax immune status of federal lands located in their jurisdictions. PILT requires the Secretary of the Interior to make a payment each year to the unit of general local government where federal land, including wilderness areas, national parks, and lands administered by the Bureau of Land Management, are located. The amount to be paid is determined by statutory formulas based on the acreage of the land involved.

In June of 2017, Kane County, Utah, filed a complaint in federal court on behalf of itself and on behalf of all other similarly situated units of local government, alleging that the federal government violated PILT by failing to pay the full amount of payment to which it and others were entitled for the fiscal years of 2015, 2016, and 2017. Kane County requested that the court certify the matter as a class action lawsuit, allowing other units of government to join the lawsuit.

The court certified the matter as a class action lawsuit in April of 2018. The court has not yet determined the amount to which the class as a whole, or any individual class member, was underpaid for the fiscal years of 2015, 2016, and 2017. The court ordered that any unit of local government that received payment pursuant to PILT in the fiscal years of 2015, 2016, or 2017 may participate in the lawsuit by submitting a completed Class Action Opt-In Notice Form by September 14, 2018.

There is no cost for opting in and no risk of any financial obligations for becoming a party to this class action law suit. In order to be considered as a party/class member to receive any payment once the court has made that determination, the county must complete and submit the Opt-In Notice by the deadline.