



Office of
**INDIAN RIVER COUNTY
ATTORNEY**

Dylan Reingold, County Attorney
William K. DeBral, Deputy County Attorney
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MEMORANDUM

TO: Board of County Commissioners
FROM: Dylan Reingold, County Attorney *DR*
DATE: June 22, 2018
SUBJECT: *Kane County, Utah v. United States* Class Action Lawsuit

BACKGROUND.

The above-referenced litigation involves the underpayment by the federal government to local governments of payments under 31 U.S.C. § 6902 of the Payment in Lieu of Taxes Act (the "Act") for fiscal years, 2015, 2016 and 2017. Indian River County received the attached Official Notice from the United States Court of Federal Claims and the Class Action Opt-In Notice Form because Indian River County has received payments from the federal government under the Act for one or more of those years.

By September 14, 2018, the Indian River County Board of County Commissioners ("Board") has to decide whether to submit the Class Action Opt-In Notice Form. In order to participate Indian River County must submit the Class Action Opt-In Notice Form. If Indian River County submits the Class Action Opt-In Notice Form, Indian River County will acquire rights to any money that the United States Court of Federal Claims deems is due to Indian River County because of underpayments in 2015, 2016 and/or 2017. By submitting the Class Action Opt-In Notice Form, Indian River County will be bound by the outcome. If Indian River County does not submit the Class Action Opt-In Notice Form, then Indian River County will not be included in the lawsuit, but will maintain its right to sue the federal government for underpayments under the Act.

FUNDING.

There is no funding associated with this item if the Board decides to participate in the lawsuit and submit the Class Action Opt-In Notice Form.

RECOMMENDATION.

The County Attorney's Office recommends that the Board vote to participate in the lawsuit and submit the Class Action Opt-In Notice Form.

ATTACHMENT(S).

Official Notice and Class Action Opt-In Notice Form