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East Side Highway District v. Kootenai County

Supreme Court of Idaho, Boise, May 2025 Term - July 9, 2025 - P.3d - 2025 WL 1888413

Several local taxing districts and cities within county brought separate actions against county and county treasurer, as ex officio tax collector, seeking declaratory judgments that county is required to distribute proportionate share of late charges and interest collected on delinquent property taxes to taxing districts, and seeking writs of mandamus requiring treasurer to do so.

Cases were consolidated. The First Judicial District Court granted taxing districts' motions for summary judgment and for judgment on the pleadings, denied county's motion for judgment on the pleadings, and thereafter denied county's motion for reconsideration, and awarded attorney fees to taxing districts as prevailing parties. County appealed.

The Supreme Court held that:

- Plain statutory language indicated that the amount paid, whether in part or in full, to redeem a property in delinquency includes more than just the past-due property taxes;
- Statutes unambiguously provided that late charges and interest associated with delinquent property taxes were required to be apportioned to taxing districts;
- Trial court was not required to find that county acted without a reasonable basis in law or fact before awarding prevailing-party attorney fees and costs to taxing districts; and
- Taxing districts were entitled to costs and attorney fees as prevailing parties on appeal.

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