



# Canyon County Prosecuting Attorney

## Bryan F. Taylor, JD, PhD



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Douglas W. Robertson, Chief Deputy

July 3, 2024

Brian Stender  
Canyon County Assessor  
111 North 11<sup>th</sup> Avenue, Ste. 250  
Caldwell, Idaho 83605

Re: Request for Outside Counsel – CV14-24-05249, *CF Hippolyta Nampa, LLC*  
(through its tenant, *Amazon.com Services, LLC*) v. *Canyon County*

Assessor Stender:

On June 4, 2024 you inquired as to my position regarding obtaining outside legal counsel to assist in an upcoming district court case involving Amazon. We recognize that Amazon is represented by a large team of attorneys whose sole function is to represent property owners in appeal hearings and that my office, although competent to handle this matter, does not currently have the staffing capacity to take on a full blown civil litigation case in light of our other obligations to the county.

First, I recommend that you obtain an expert outside appraisal as proof of reasonableness and for future litigation. Second, if it is necessary, I approve of the decision to retain outside legal counsel to represent the Assessor's Office in this particular case. Please note that I will be assigning one of my deputies to the case. It has been our traditional practice to remain involved in similar matters where outside counsel has been retained, given there is likely valuable experience to be gained for my deputy, as well as the need for regularly occurring assistance from my staff.

I appreciate you reaching out and inquiring about obtaining outside legal counsel.

Sincerely,

Bryan F. Taylor  
Canyon County Prosecuting Attorney