

BOISE, WEDNESDAY, JANUARY 8, 2025 AT 8:50 A.M.

IN THE SUPREME COURT OF THE STATE OF IDAHO

LATAH COUNTY, a political subdivision of the State of Idaho; and LATAH COUNTY ASSESSOR Rod Wakefield,)	
)	Docket No. 50852
Petitioners-Cross Respondents- Respondents,)	
)	
v.)	
)	
IDAHO STATE TAX COMMISSION,)	
)	
Respondent-Cross Petitioner- Appellant.)	
)	
<hr/>)	
LINCOLN COUNTY, a political subdivision of the State of Idaho; and LINCOLN COUNTY ASSESSOR Linda Jones,)	
)	
Petitioners-Cross Respondents- Respondents,)	
)	
v.)	
)	
IDAHO STATE TAX COMMISSION,)	
)	
Respondent-Cross Petitioner- Appellant.)	
<hr/>)	

Appeal from the District Court of the Second Judicial District, State of Idaho, Latah County. Adam H. Green, District Judge.

Raúl R. Labrador, Idaho Attorney General, Boise, for Appellant.

William W. Thompson, Jr., Latah County Prosecuting Attorney, Moscow, and Richard T. Roats, Lincoln County Prosecuting Attorney, Shoshone for Respondents.

Givens Pursley, LLP, Boise, for Amicus Curiae Idaho Association of Counties.
