

M e m o r a n d u m

To: Ms. Yvette M. Stowers, Executive Director**Date:** July 10, 2023**From:** Henry Nanjo, Chief Counsel
Legal Department, MIC: 121**Subject:** Board Meeting, July 25, 2023
Legal Department's Report for 2nd Quarter 2023

Below is information on the number of assignments, by category, completed by the Legal Department for the Second Quarter of 2023, as well as the current number of assignments that are new and pending for this Third Quarter of 2023.

	Completed in Q2 2023	New and Pending in Q3 2023
PRA Requests	48	7
Litigation (cases)	0	27 ¹
Administration	10	1
Publications Review	72	2
State-Assessed Appeals Season		
SAPD Representation	0	0
Appeals Attorney Cases	1	11
Regulations	0	1
Tax Program/Technical Advice		
Emails	50	26
Letters & Memos	9	24
Phone Calls	49	5
Special Projects	11	12
Total	250	116

¹ This number represents the total amount of pending litigation cases.

Descriptions of Categories

Public Record Act/Disclosure Requests

Assignments include requests for Board of Equalization records by the public relating to property tax guidance, as well as legacy business and special taxes handled by the Board of Equalization. This involves working with the appropriate departments to gather any responsive records, reviewing several to thousands of pages of documents and redacting confidential information where required.

Litigation

The litigation unit provides and represents the Department in litigation and administrative proceedings involving BOE tax programs (Property Tax, Tax on Insurers, Alcoholic Beverage Tax), bankruptcy, subpoenas, and personnel matters. The number in this table represents the amount of cases closed in Q2. Note that there are 22 total property tax, 3 tax on insurers, and 2 other tax cases pending.

Administration (Support of Exec/BPD)

Assignments include requests made by the Executive Office or Board Proceeding Division covering administrative legal issues.

Publications Review

Assignments include requests for legal review of property tax and other publications, including surveys, legislative analyses, Assessors' Handbooks, Letters to Assessors, and annotations.

State-Assessment Appeals

Assignments vary in accordance with the quarter. In Q2 2023, the number included in this table represents the number of cases completed by the State-Assessed Appeals Attorney. Note that each case encompasses multiple assignments, in which the State-Assessed Appeals Attorney researches appeal issues, drafts summary decisions and hearing summaries, and publicizes Section 40 decisions.

Regulations

Assignments include any activity related to consideration and review of regulations. Such activities include researching, attending interested parties' meetings, reviewing public comments, drafting, editing, and receiving Department of Finance and Office of Administrative Law approval. The number in this table represents the number of regulatory actions that have been approved by the Office of Administrative Law.

Tax Program/Technical Advice

Assignments include providing (primarily) property tax advice to the staff, assessors, taxpayers, and taxpayer representatives. Technical advice responses were in the form of phone calls, emails, letters, and memoranda.