

**M e m o r a n d u m****To:** Ms. Yvette M. Stowers, Executive Director**Date:** April 11, 2025**From:** Richard Moon, Chief Counsel  
Legal Department, MIC: 121**Subject:** Board Meeting, April 29, 2025  
Legal Department Quarterly Report: Q1 2025

Below is information on the number of assignments, by category, completed by the Legal Department for the first quarter of 2025, as well as the current number of assignments that are new and pending in the second quarter of 2025.

	Completed in Q1 2025	New and Pending in Q2 2025
<b>PRA Requests</b>	55	2
<b>Litigation</b>	4	13
<b>Administration</b>	4	8
<b>Publications Review</b>	29	15
<b>Appeals</b>	9	3
<b>Regulations</b>	1	14
<b>Technical Advice</b>	48	73
<b>Total</b>	<b>150</b>	<b>128</b>

## **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 number of cases closed in Q1. Note that there are 0 newly served cases, 4 dismissed, and currently 13 total active cases.

### **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.

### **Appeals**

Assignments vary in accordance with the quarter. In Q1 2025, the number included in this table represents the number of appeals matters handled by program and appeals attorneys. Each case may encompass multiple assignments, which may include researching issues, consulting with program staff, meeting with taxpayers, drafting briefs or summary decisions and hearing summaries, and publicizing 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.

### **Technical Advice**

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