

**M e m o r a n d u m****To:** Ms. Yvette M. Stowers, Executive Director**Date:** October 6, 2025**From:** Richard Moon, Chief Counsel  
Legal Department, MIC: 121**Subject:** Board Meeting, October 21, 2025  
Legal Department Quarterly Report: Q3 2025

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

	Completed in Q3 2025	New and Pending in Q4 2025
<b>PRA Requests</b>	44	0
<b>Litigation (cases)</b>	17	17
<b>Administration</b>	10	14
<b>Publications Review</b>	43	36
<b>Appeals</b>	1	23
<b>Regulations</b>	4	17
<b>Technical Advice</b>	36	79
<b>Total</b>	<b>162</b>	<b>312</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.

### **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 and represent either Legal Department representation of the State-Assessed Properties Division or the work of Appeals Attorney.

### **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 the staff, assessors, taxpayers, and taxpayer representatives. Technical advice responses are in the form of phone calls, emails, letters, and memoranda.