

**M e m o r a n d u m**

To: Ms. Yvette M. Stowers, Executive Director

Date: February 10, 2026

From: Richard Moon, Chief Counsel  
Legal Department, MIC: 121Subject: **Board Meeting, February 25, 2026**  
**Legal Department Quarterly Report: Q4 2025**

Below is information on the number of assignments, by category, completed by the Legal Department for the fourth quarter of 2025, as well as the current number of assignments that are new and pending in the first quarter of 2026.

	Completed in Q4 2025	New and Pending in Q1 2026
<b>PRA Requests</b>	54	0
<b>Litigation (cases)</b>	14	7
<b>Administration</b>	15	10
<b>Publications Review</b>	34	23
<b>Appeals</b>	24	0
<b>Regulations</b>	1	15
<b>Technical Advice</b>	22	83
<b>Total</b>	<b>164</b>	<b>138</b>

**Descriptions of Categories**Public Record Act/Disclosure Requests

Assignments include requests for Board of Equalization (BOE) records by the public relating to property tax guidance, as well as legacy business and special taxes handled by the BOE. 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 Q4.

Administration (Support of Executive Office/Board Proceedings Division)

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 Q4 2025, 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 will research appeal issues, draft summary decisions and hearing summaries, and will publicize 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.

Technical Advice

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

Approved:

/s/ Yvette M. Stowers

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Yvette M. Stowers  
Executive Director