

M e m o r a n d u m

To: Ms. Yvette M. Stowers, Executive Director

Date: April 6, 2026

From: Richard Moon, Chief Counsel
Legal Department, MIC: 121Subject: **Board Meeting, April 22, 2026**
Legal Department Quarterly Report: Q1 2026

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

	Completed in Q1 2026	New and Pending in Q2 2026
PRA Requests	47	3
Litigation (cases)	3	3
Administration	6	13
Publications Review	48	37
Appeals	4	4
Regulations	2	13
Technical Advice	46	71
Total	162	144

Descriptions of CategoriesPublic 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 Q1.

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 Q1 2026, the number included in this table represents the number of cases completed by the State-Assessed 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 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

Yvette M. Stowers
Executive Director