

M e m o r a n d u m

To: Yvette M. Stowers
 Executive Director

Date: July 10, 2024

From: Norm Scott
 Acting Chief Counsel
 Legal Department

Subject: Report on Activities and Completed Work Assignments of the Legal Department from April through June 2024

Hiring and Recruitment

I am pleased to report that we hired a new attorney in May to further expand our ability to handle increasing workloads on Property Tax and other matters. In addition, we are actively recruiting to fill two additional positions.

Other Assignments and Activities

The chart below contains information on the number of assignments, by category, completed by the Legal Department for the second quarter of 2024 (Q2), as well as the current number of assignments that are new and pending into the next quarter.

	Completed in Q2 2024	New and Pending in Q3 2024
Public Record Act (PRA)/Disclosure Requests	66	4
Litigation Cases	8	13
Administration	4	0
Publications Review	64	6
State-Assessed Appeals Season		
SAPD Representation	0	0
Appeals Attorney Cases	2	0
Regulations	1	1
Tax Program Technical Advice		
Emails	20	7
Letters and Memoranda	5	1
Telephone Calls	32	5
Special Projects	18	6
Total	220	43

Descriptions of Categories

Public Record Act/Disclosure Requests

These assignments include requests for Board of Equalization records from the public relating to property tax guidance, as well as legacy business and special taxes handled by the agency. These assignments involve working with the appropriate departments within the agency to determine whether we possess any responsive documents, responding to requests within statutory timelines, gathering any responsive records, reviewing several to thousands of pages of documents, redacting confidential information as necessary, and providing the requested documents.

Litigation

The Legal Department provides support and assists the Department of Justice in representing the agency in litigation against the department. Legal staff also provides support and represents the department in administrative proceedings involving tax programs administered by the agency (Property Tax, Tax on Insurers, Alcoholic Beverage Tax); and handles bankruptcy matters, subpoenas, and personnel matters. The number in the table represents the number of cases closed this quarter. Please note that we were served with 16 new cases, of which three were dismissed. We currently have an inventory of 31 active cases.

Administration (Support of Exec/BPD)

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

Publications Review

The Legal Department reviews property tax and other publications, including surveys, legislative analyses, Assessors' Handbooks, Letters to Assessors, and annotations.

State Assessed Appeals Season

The volume of these assignments varies by quarter. During this quarter, the number in the table represents the number of cases completed by a State Assessed Appeals Attorney from the 2023 appeals season. Each appeal case encompasses multiple assignments for an appeals attorney, including researching legal issues, holding appeals conferences, presenting appeals to your Board, drafting summary decisions and hearing summaries, and publicizing section 40 decisions.

Regulations

The Legal Department is actively involved in activity related to drafting, consideration of, 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 of assignments concluded represents the number of regulations or 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.