

Memorandum

To: Ms. Yvette M. Stowers, Executive Director

Date: November 19, 2024

From: Richard Moon, Chief Counsel
 Legal Department, MIC: 121

Subject: Report on Activities and Completed Work Assignments of the Legal Department’s from July through September 2024

Hiring and Recruitment

The Legal Department is currently actively recruiting to fill three positions.

Other Assignments and Activities

Below is information on the number of assignments, by category, completed by the Legal Department for the Quarter 3 of 2024, as well as the current number of assignments that are new and pending for Quarter 4 of 2024.

	Completed in Q3 2024	New and Pending as of Q4 2024
PRA Requests	71	1
Litigation (cases)	24	14
Administration	5	1
Publications Review	55	6
State-Assessed Appeals Season		
SAPD Representation	16	19
Appeals Attorney Cases	0	19
Regulations	0	3
Tax Program/Technical Advice		
Emails	23	28
Letters & Memos	6	28
Phone Calls	28	16
Special Projects	15	24
Total	243	159

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. Legal Department attorneys serve two general functions. Some attorneys represent the State-Assessed Properties Division. Each case handled encompasses multiple assignments, consisting of researching, strategizing, drafting various documents, and representing SAPD at appeals conferences and hearings. Two attorneys serves as the Appeals Attorneys, holding appeals conferences and drafting hearings summaries, summary decisions, and Section 40 decisions. number included in this table represents the number of cases completed by the Attorneys representing the State-Assessed Properties Department.. appeal issues, drafts summary decisions and hearing summaries, and publicizes 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.

Tax Program/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.