

M e m o r a n d u m

To: Ms. Yvette M. Stowers, Executive Director

Date: January 8, 2025

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

Subject: Board Meeting, January 23, 2025
 Legal Department Quarterly Report: Q4
 2024

Hiring and Recruitment

The Legal Department hired a new attorney during the fourth quarter of 2024 and 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 fourth quarter of 2024, as well as the current number of assignments that are new and/or pending in the first quarter of 2025.

	Completed in Q4 2024	New and Pending as of Q1 2025
PRA Requests	45	3
Litigation (cases)	5	13
Administration	3	2
Publications Review	45	6
State-Assessed Appeals Season		
SAPD Representation	3	0
Appeals Attorney Cases	15	4
Regulations Related	0	8
Tax Program/Technical Advice		
Emails	13	31
Letters & Memos	4	25
Phone Calls	23	11
Special Projects	8	19
Total	164	122

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. The number in this table represents the number of cases closed in Q4. Note that there are 5 newly served cases, 5 dismissed, and currently 13 total active cases.

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. In Q4 2024, the number included in this table represents the number of cases completed by the State-Assessed Appeals Attorneys. Note that each case encompasses multiple assignments, in which the State-Assessed Appeals Attorney researches 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.

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.