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Executive Council of Iowa

CAPITOL BUILDING
DES MOINES, IOWA 50319
PHONE: 515 281-5368
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July 15, 2024

Ms. Alana Stamas
Chief Legal Officer
Iowa Department of Revenue
Hoover Bldg.
L O C A L

RE: Litigation Expense Fund

Dear Ms. Stamas:

The Executive Council, in a meeting held on this date, approved your request to expend \$75,000 to cover potential expenses for the first quarter of the 2025 fiscal year.

EXECUTIVE COUNCIL OF IOWA

Kristi Onstot

Kristi Onstot
Executive Secretary



July 3, 2024

Executive Council of Iowa
State Capitol
LOCAL
ExecutiveCouncil@tos.iowa.gov

RE: Executive Council Approval for Litigation Expense Fund

Dear Executive Council:

As required by Iowa Code section 441.73, the Executive Council is to receive a report from the Department of Revenue regarding expenditures from the litigation expense fund for the fourth quarter of FYE June 30, 2024. This report details the amount expended in the fourth quarter of the 2024 fiscal year and seeks approval to expend amounts for the first quarter of the 2025 fiscal year.

The Department did not request the transfer of any additional funds for the next fiscal year (FYE 2025) to the litigation fund from the homestead tax credit fund under Iowa Code section 425.1 and the agricultural land credit fund under Iowa Code section 426.1 because the current balance of the litigation fund is expected to be sufficient for the next fiscal year.

The amount expended from the approved expenses through the fourth quarter of the 2024 fiscal year is as follows:

April 1 through June 30	\$104,091.75
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The litigation expense fund had a balance of \$420,795.98 after the expenditures for the third quarter of FYE 2024. After the expenditures for the fourth quarter, the litigation expense fund balance is \$316,704.23.

The funds expended for the fourth quarter involved various matters of the Department of Revenue concerning central assessment valuation issues, including work related to six appeals that require coordination with outside counsel and the Attorney General's Office, case preparation work for four of the six appeals, and the negotiation and finalizing of settlement agreements for these cases.

The Department expects to incur additional costs in the first quarter of the 2025 fiscal year related to the settlement and wrapping up of the pending appeals, including work with outside

counsel and the Attorney General's Office on these matters. There also may be the need to review and consider other central assessment valuation issues should those issues arise. Expenses necessary to cover these matters are not expected to exceed \$75,000.00 for the first quarter of the 2025 fiscal year.

Based on the above, the Department of Revenue requests authority from the Executive Council to expend \$75,000.00 to cover potential expenses for the first quarter of the 2025 fiscal year.

Sincerely,

A handwritten signature in black ink, appearing to read 'Alana Stamas', written over a horizontal line.

Alana Stamas
Chief Legal Officer
Legal Services and Appeals

cc: Leif Olson, Chief Deputy Attorney General