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September 1, 2022

Victoria Newton
Executive Secretary Executive
Council State Capitol
L-O-C-A-L

Re: Litigation Expense Fund

Dear Victoria:

On behalf of the Department of Revenue, Assistant Attorney General Paxton Williams requests authorization to expend monies from the Litigation Expense Fund pursuant to Iowa Code section 441.73 in the fourth quarter of the 2022 fiscal year. The Department started the 2022 fiscal year with an approximate balance of \$591,355.21. The Department of Revenue did not request that any additional funds to be added to the Litigation Expense Fund for FYE 2021 and FYE 2022. The litigation fund stands at \$573,071.21 at the start of FYE 2023.

The funds expended for the fourth quarter involved miscellaneous matters handled by this office that pertained to a variety of central assessment valuation issues, including work related to four active protests, including coordination with outside counsel, review of discovery requests and related work. The Department expects to incur costs in the first quarter of the 2023 fiscal year related to these protests, including work with outside counsel and expert witnesses, and the review and consideration of a variety of other central assessment valuation issues, particularly pipeline issues. Expenses necessary to cover these and other matters are not expected to exceed \$175,000 for the first quarter.

The Department, therefore, requests authorization to expend \$175,000 from the Litigation Expense Fund in order to cover estimated expenses for the first quarter of the 2023.

Sincerely,

SAMUEL P. LANGHOLZ
Assistant Solicitor General

cc: Julie Roisen