

MEMBERS OF COUNCIL

HON. KIM REYNOLDS
GOVERNOR

HON. PAUL D. PATE
SECRETARY OF STATE

HON. ROB SAND
AUDITOR OF STATE

HON. ROBY SMITH
TREASURER OF STATE

HON. MIKE NAIG
SECRETARY OF AGRICULTURE



Executive Council of Iowa

CAPITOL BUILDING
DES MOINES, IOWA 50319
PHONE: 515 281-5368
FAX: 515 281-7562

May 6, 2024

Ms. Alana Stamas
Chief Legal Officer
Iowa Department of Revenue
Hoover Bldg.
LOCAL

RE: Litigation Expense Fund

Dear Ms. Stamas:

The Executive Council, in a meeting held on this date, approved your request to expend \$250,000 to cover potential expenses for the fourth quarter of the 2024 fiscal year.

EXECUTIVE COUNCIL OF IOWA

Kristi Onstot

Kristi Onstot
Acting Executive Secretary



April 15, 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 third quarter of FYE June 30, 2024. This report details the amount expended in the third quarter of the 2024 fiscal year and seeks approval to expend amounts for the fourth quarter of the 2024 fiscal year.

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

January 1 through March 31	\$39,033.92
----------------------------	-------------

The litigation expense fund had a balance of \$459,829.90 after the expenditures for the second quarter of FYE 2024. After the expenditures for the third quarter, the litigation expense fund balance is \$420,795.98.

The funds expended for the third 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, preparation and review of discovery requests and responses, preparation and review of expert reports and rebuttal reports, and related case preparation work for four of the six appeals.

The Department expects to incur increased costs in the fourth quarter of the 2024 fiscal year related to the pending appeals, including work with outside counsel, expert witnesses, the Attorney General's Office, hearing preparation, and a twelve-day hearing concerning two of the six appeals. Preparation for the next twelve-day hearing in July will also take place during the fourth quarter. There also may be the need to review and consider other central assessment valuation issues as those issues arise. Expenses necessary to cover these matters are not expected to exceed \$250,000.00 for the fourth quarter of the 2024 fiscal year.

Executive Council of Iowa
April 15, 2024
Page 2 of 2

Based on the above, the Department of Revenue requests authority from the Executive Council to expend \$250,000.00 to cover potential expenses for the fourth quarter of the 2024 fiscal year.

Sincerely,

A handwritten signature in black ink, appearing to read "Alana Stamas", with a stylized flourish at the end.

Alana Stamas
Chief Legal Officer
Legal Services and Appeals

cc: Leif Olson, Chief Deputy Attorney General