



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Administration

ALASKA PUBLIC OFFICES COMMISSION

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August 15, 2025

Via U.S. Mail and Email

Tregarrick Taylor
13910 Jarvi Drive
Anchorage, AK 99515
tregtaylor@gmail.com; joditaylor@gmail.com

Re: Request for Exemption from Disclosure Requirements

Mr. Taylor:

The Alaska Public Offices Commission (APOC) Staff have reviewed your request for a partial exemption from AS 39.50's electronic filing requirements.

Staff are unable to grant or deny your request and instead will present the enclosed recommendation for the Commission's consideration at their next regularly scheduled meeting in September. When the agenda for that meeting is finalized, Staff will send a meeting notice that provides the date and time when the matter will be considered, as well as options for attending the meeting should you choose to attend and present matters relating to your request.

A copy of this letter will be placed in your APOC file and is considered a public document. If you have any questions about this matter, please contact APOC staff.

Thank you,

ALASKA PUBLIC OFFICES COMMISSION

A handwritten signature in black ink, appearing to read "Heather R. Hebdon".

Heather R. Hebdon
Executive Director

Encl.: Staff Recommendation



Memorandum

To: APOC Commissioners
From: Heather Hebdon, Executive Director
Date: August 15, 2025
Subject: Request for Exemption from Electronic Filing – Rental Income
Tregarrick Taylor, Attorney General

INTRODUCTION

Leading up to the annual 2025 reporting deadline, Mr. Taylor's spouse contacted APOC staff to inquire about the possibility of uploading rental income data into APOC's electronic filing system. Staff informed Ms. Taylor that it was not currently possible to upload the data and that it would need to be entered manually, but that a filer could seek a general exemption under provisions of 2 AAC 50.821.¹

On March 17, 2025, Mr. Taylor submitted a request for an exemption, but due to the peak level of filing activities surrounding the annual reporting deadline, the matter was overlooked until recently.

Additionally, although advised of the process for seeking an exemption, Ms. Taylor should have been advised of 2 AAC 50.816(c) which relates specifically to an electronic filing exemption request and requires the information to be submitted in an alternative format on or before its due date.

On July 17, 2025, APOC staff emailed Mr. Taylor to advise about the status of his request; to ask him to submit his rental income in an alternative format; and to ask for further details about his rental income that might support an exemption.² Mr. Taylor's spouse responded on July 21, 2025 and noted that they own 234 rental units that were managed by a third-party management company last year; she did not state how many tenants would require disclosure and she did not provide the rental income in an alternative format.³

¹ Exhibit 1, Exemption Request

² Exhibit 2, July 17, 2025 Email.

³ Exhibit 3, July 21, 2025 Email.

On July 25, 2025 staff again asked Ms. Taylor to submit the rental income information in an alternative format.⁴ To date, the rental income information for calendar year 2024 still has not been submitted, in any format, and it is still not clear how many tenants need to be disclosed.

To respond to this exemption request, staff reviewed the statutes regarding electronic filing and the associated exemption requirements. Staff also searched for any past APOC interpretations or decisions regarding a substantially similar request and found no prior precedent. Accordingly, staff presents this recommendation for the Commission’s consideration.⁵

ISSUE

As the head of the Department of Law and the Attorney General for the State of Alaska, Tregarrick Taylor is a “public official” and subject to Public Official Financial Disclosure (POFD) reporting requirements.⁶ Mr. Taylor was required to submit an annual statement disclosing his personal business and financial interests for the preceding calendar year no later than March 17, 2025.⁷ APOC’s online filing system does not currently have data upload capabilities for the rental income schedule of the POFD statement. Mr. Taylor owns rental properties and states that his “filing in regards to rental income would be extensive due to the number of tenants and the turnover among tenants and would take a significant amount of time to enter by hand.”

LAW AND ANALYSIS

Under Alaska’s Public Official Financial Disclosure law, filers are not exempt from disclosure requirements “except to the extent state courts determine that legally privileged professional relationships preclude complete compliance.”⁸ Here, it does not appear the filer seeks an exemption from disclosing the information but rather seeks an alternative reporting mechanism that would allow him to upload data directly into the online filing system, on grounds that entering the information manually is too cumbersome.

A public official must disclose all sources of income over \$1,000.⁹ Income from rental properties must identify each person that paid more than \$1,000 in rent during the preceding year, the amount of the rent paid, and if the property is managed by a person other than the filer, the name of the manager for that property.¹⁰

⁴ Exhibit 4, July 25, 2025 Email.

⁵ 2 AAC 50.821(b)(1).

⁶ AS 39.50.020(a); AS 39.50.400(a)(9)(C)(i).

⁷ AS 39.50.020(a); 2 AAC 50.811(d).

⁸ AS 39.50.035.

⁹ AS 39.50.030(a)(1).

¹⁰ 2 AAC 50.725.

As a state office holder, Mr. Taylor’s POFD must be filed electronically.¹¹ Although the online filing system does not currently have import capabilities for the rental income schedule of the form, it is something that can be explored. At this time, however, only 15 out of roughly 1,200 filers disclose income from rental properties. Of those 15 filers, only 4 disclose more than 20 tenants. With the expanded reporting requirements in other areas of law, and ongoing maintenance needs of an aging filing system, APOC has not previously prioritized import functionality for rental income because it impacts so few filers.

Here, as the State of Alaska’s Attorney General, Mr. Taylor holds one of the executive branch’s highest policy-making positions. The underlying purpose of Alaska’s disclosure laws is to ensure that public officials are free of the influence of *undisclosed* private or business interests; to develop public confidence in persons holding public office; and to develop accountability in government by permitting public access to information necessary to judge the credentials and performance of those who hold public office.¹² Given Mr. Taylor’s role as the state’s chief legal officer, the public has a right to the disclosure of his personal business and financial ties, including rental income information. Such disclosure is reasonable and is, indeed, precisely what the disclosure law seeks to ensure. Exempting the electronic disclosure of a filer’s sources of income because the filer finds APOC’s filing system to be inconvenient places a burden upon the citizens who use these disclosures to ensure transparency from their public officials and defeats the very purpose that AS 39.50 disclosure requirements were established to protect.

However, staff also notes that the Commission has previously limited online availability of POFD statements, noting that while they are public records available to the public upon request, not all statements should be available online.¹³ The agency receives many records requests for POFD statements, including Mr. Taylor’s. While staff is able to export electronically filed statements directly from the system, attaching an additional document with the rental income in an alternative format would not be overly taxing and would still serve the public’s informational interests. But again, in this instance, the information at issue – Taylor’s 2024 rental income – has not yet been disclosed, in any format, at all.

RECOMMENDATION

No legal justification exists to exempt the disclosure of rental income through the electronic filing system. However, the Commission may wish to exercise its discretion and grant a limited exception to electronic filing until such time that importing capabilities can be developed for the rental income schedule of the POFD form.

¹¹ AS 39.50.050(a).

¹² AS 39.50.010.

¹³ Order Re: Online Availability of POFD Statements at: <https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=10274> [statements of candidates for state and municipal office, the Governor and Lt. Governor, and legislators are available online; others are available upon request].

From: [Tregarrick Taylor](#)
To: [Public Offices Commission, Alaska \(DOA sponsored\)](#)
Cc: [jodi taylor](#)
Subject: Exemption Waiver Request under 2AAC 50.821
Date: Tuesday, March 18, 2025 6:47:16 AM

tregtaylor@gmail.com appears similar to someone who previously sent you email, but may not be that person.
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CAUTION: This email originated from outside the State of Alaska mail system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To Whom It May Concern At APOC,

I am writing to respectfully request a public official filing exemption/waiver due to the current inability to upload a file for rental income. I understand that this functionality is available for other sections of the APOC filing. Implementing this feature for the rental income section would streamline the process for those with extensive submissions, both now and in the future. My filing in regards to rental income would be extensive due to the number of tenants and the turnover among tenants and would take a significant amount of time to enter by hand.

My spouse, Jodi Taylor, who manages our rentals, corresponded with Ben Wolfe, a Paralegal II in your office, about the difficulty of filing extensive rental income filings through myAlaska given the inability to upload a file and he indicated that this process was available for seeking an exemption/waiver.

My request for an exemption/waiver would be until the functionality for uploading a file for rental income is available as it is in other sections of the filing.

I believe that APOC staff have expressed interest in adding the option to upload rental income as a file. I certify that all the facts stated in this exemption/waiver request are true.

I will submit my 2024 public official filing to the best of my ability without the information which is the subject of this exemption/waiver request.

Thank you for your attention to this matter.

Sincerely,
Tregarrick (Treg) Taylor
907.268.7464
tregtaylor@gmail.com
13910 Jarvi Drive
Anchorage, AK 99515

Hebdon, Heather R (DOA)

From: Public Offices Commission, Alaska (DOA sponsored)
Sent: Thursday, July 17, 2025 3:32 PM
To: Tregarrick Taylor
Cc: jodi taylor; Hebdon, Heather R (DOA)
Subject: RE: Exemption Waiver Request under 2AAC 50.821
Attachments: 2025 POFD Rental Income Schedule.pdf

Mr. Taylor,

I hope this email finds you well.

First, I must apologize for the significant delay in responding to your exemption/waiver request submitted on March 18, 2025. Your request came in during the peak of filing activity for the annual reporting deadline and was simply overlooked.

Additionally, I have been advised that your exemption request should have been submitted as a request for exemption from electronically filing under [2 AAC 50.816](#). While the request must still comport with provisions of 2 AAC 50.821, your request should have also included the information or statement that you are seeking exemption from reporting, in an alternative format.

Also, although your request notes only that disclosing rental income would be “extensive due to the number of tenants and the turnover among tenants and would take a significant amount of time to enter by hand,” it would be helpful if you could provide additional details about how many tenants must be disclosed; and/or explain how this year’s filing differs from the previous statements you’ve filed.

Once that information is received, I should be on track to draft and issue a recommendation and have the matter presented to the Commission at the September 10, 2025, meeting. You will receive a copy of the staff recommendation and information for attending the meeting beforehand if you so desire to participate and present matters or testify yourself.

Please ensure your rental income is disclosed to include the name of each tenant that paid more than \$1,000 in rent during calendar year 2024 and the amount paid; and if the property is managed by a person other than you or a family member, the name of the manager. [2 AAC 50.725](#). I am attaching as a reference, the rental income schedule of the paper POFD form municipalities use, however, I suspect this form fails to provide adequate space for your reporting needs. If it is easier to submit via a spreadsheet, provided it contains the requisite information, that would be fine, as well.

Of course, if you have any questions, please feel free to reach out.

Respectfully,

Benjamin Wolfe
Paralegal II

Hebdon, Heather R (DOA)

From: Jodi Taylor <jodiltaylor@gmail.com>
Sent: Monday, July 21, 2025 5:24 PM
To: Public Offices Commission, Alaska (DOA sponsored)
Cc: Tregarrick Taylor; Hebdon, Heather R (DOA)
Subject: Re: Exemption Waiver Request under 2AAC 50.821

Follow Up Flag: Follow up
Flag Status: Completed

Hi Ben,

Since this is the business I run, I'm replying.

Thanks for the email and the detailed response. We emailed for the exemption after talking to APOC staff, we did exactly what was asked of us by staff. If there are additional items or forms you need from us for an exemption, please send those to us.

Regarding the additional details needed for the exemption request, I can certainly provide a breakdown of the number of tenants, we have 234 rental units and forms that already report year end summaries we can simply upload to APOC.

We had a 3rd party management company for some reporting last year, but took property management in-house this year.

Just to confirm, you mentioned the September 10, 2025, meeting for the Commission. Is there anything else you need from us before then?

Best,

Jodi Taylor

Hebdon, Heather R (DOA)

From: Hebdon, Heather R (DOA)
Sent: Friday, July 25, 2025 10:46 AM
To: Jodi Taylor
Cc: Tregarrick Taylor; Wolfe, Ben B (DOA)
Subject: RE: Exemption Waiver Request under 2AAC 50.821

Follow Up Flag: Follow up
Flag Status: Flagged

Ms. Taylor,

As Ben's July 17 email indicates, your request should have been treated as an exemption from electronically filing under 2 AAC 50.816. It does not appear you are seeking an exemption from disclosing the information but rather are seeking an exemption from filing it electronically. Under this particular provision, you should have been advised to submit the information in an alternate format on or before the due date (See, 2 AAC 50.816(c)).

Rental income should be disclosed to include the name of each tenant that paid more than \$1,000 in rent during calendar year 2024 and the amount paid; and if the property is managed by a person other than you or a family member, the name of the manager. 2 AAC 50.725.

We are asking that you submit the information that is the subject of your request in an alternative format. Ben provided a pdf of the paper form used by municipal filers, but given the number of tenants you have it may be easier for you to simply submit it in a spreadsheet or word format. The information will be submitted with staff's recommendation to the Commission for their consideration. Again, we hope to have it considered at the September meeting.

If you have any further questions, please let us know. Otherwise, we will look forward to receiving the information regarding rental income in the very near future so that we can move forward with this.

Thank you,

Heather R. Hebdon
Executive Director

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