



# Memorandum

**To:** APOC Commissioners

**From:** Heather Hebdon, Executive Director

**Date:** August 12, 2026

**Subject:** Candidate POFD Compliance Under AS 39.5.060 and 2 AAC 50.850  
**Tregarrick Taylor**

## BACKGROUND

Pursuant to 2 AAC 50.850(h), staff shall prepare a list of each candidate for state . . . elective office who has not filed a complete [Public Official Financial] disclosure statement required under AS 39.50.020 and 39.50.030.” Staff will then provide notice of a meeting where the commission will consider the list.<sup>1</sup> “If the commission determines that a listed candidate has failed to supply required information on a significant source of income, interest in real property, business interest, loan, or trust, the commission will recommend . . . that the lieutenant governor . . . not certify the candidate’s nomination for office or election to office . . . .”<sup>2</sup>

In *Grimm v. Wagoner*, the Alaska Supreme Court noted, “substantial compliance is the appropriate standard for imposing the forfeiture remedy of AS 39.50.060(b).”<sup>3</sup> Staff believes the question before the Commission is whether filing a disclosure without required information for a significant source of income, constituting more than 50% of Mr. Taylor’s reported income, constitutes substantial compliance for avoiding the forfeiture remedy.

APOC staff have not, in recent memory, compiled a list of filers without a complete financial disclosure as contemplated by 2 AAC 50.850(h). In the present matter, as well as two other matters before the Commission relating to 2 AAC 50.850(h), staff did not identify the filers before the withdrawal deadline for this primary election. It is unclear whether this is the first time there have been obvious deficiencies or rather, if it is the first time the issue has garnered public scrutiny and

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<sup>1</sup> 2 AAC 50.850(h)

<sup>2</sup> *Id.*; See also AS 39.50.060(b)

<sup>3</sup> 77 P.3d 423, 434 (2003).

been brought forward. In any event, despite the lack of recent precedent, staff is referring these candidates, whose POFD statements do not, or did not timely, substantially comply with their reporting requirements to the Commission and is recommending that the Commission consider whether to recommend that the Lieutenant Governor not certify the nomination of any of these candidates. Staff notes that the Division of Elections plans to certify the results of the primary election by August 31, 2026.<sup>4</sup>

## **FACTS**

Tregarrick Taylor is a candidate for Governor in the August 18, 2026 State Primary Election. Staff identified Mr. Taylor as having failed to file a complete disclosure statement as required under AS 39.50.020 and 39.50.030. The basis for this determination is that Mr. Taylor's POFD statement did not provide information about his rental income when he first filed his candidate statement or within the 30-day grace period provided for in AS 39.50.060(b). Furthermore, his rental income is reported as "\$1,000,000 or more," which represents more than 50% of his disclosed income. Staff recommends that the Commission consider whether Mr. Taylor failed to timely disclose a significant source of income and whether the Lieutenant Governor should deny his nomination in the primary election.

On March 8, 2025, ahead of the annual POFD reporting deadline, Mr. Taylor requested an "exemption/waiver due to the inability to upload a file for rental income."<sup>5</sup> On August 15, 2025, Staff referred this matter to the Commission, along with recommendation that "APOC 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."<sup>6</sup> On September 16, 2025, the Commission granted Mr. Taylor's request, and allowed Mr. Taylor to file "tenant information by alternative means."<sup>7</sup> APOC subsequently implemented import capabilities for rental income information in October 2025.

On June 1, 2026, Mr. Taylor filed a 2026 Candidate POFD Statement.<sup>8</sup> Mr. Taylor's statement indicated that he received an error message when uploading rental income information, and he would email the file directly to staff. No email was received by staff. On June 17, staff emailed Mr. Taylor to inform him of this error and asked him to provide the information.<sup>9</sup> Staff further noted that import functionality had been implemented for rental income, provided a

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<sup>4</sup> Election Calendar - Division of Elections, [https://www.elections.alaska.gov/calendar/?events\\_in=August](https://www.elections.alaska.gov/calendar/?events_in=August)

<sup>5</sup> Exemption/Waiver Request, <https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=27205>

<sup>6</sup> Staff Recommendation on Exemption Request, <https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=27206>

<sup>7</sup> Final Order, <https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=27207>

<sup>8</sup> 2026 Candidate POFD, <https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=34217&ViewType=POFD>.

<sup>9</sup> Exhibit 1, Staff Email to Taylor.

template for importing, and noted that his tenant information should be uploaded through the online filing system.<sup>10</sup> Staff received no response to that email and his statement was not amended.

On July 21, 2026, staff issued a notice of deficiency to Mr. Taylor notifying him that his statement failed to identify sources of rental income as required.<sup>11</sup> On July 23, Mr. Taylor's campaign sent an email to APOC with a list of tenants; Staff responded to the email noting the list needed to be uploaded online so the public could access it.<sup>12</sup>

On July 27, Mr. Taylor's 2026 Candidate statement was amended to include tenant information.<sup>13</sup> The list that Mr. Taylor uploaded identified some tenants by their first name and first initial of their last name and some by only their first name (e.g. a person with the name "John Doe" is identified on Mr. Taylor's list as "John D" or simply "John") which does not appear to substantially comply with the requirement to identify his tenants as sources of income.<sup>14</sup> Staff further notes that if Mr. Taylor desired to withhold tenant information from public disclosure, he was ordered to formulate his position in writing for Commission review.<sup>15</sup> No such written request or position has been put forth.

While Mr. Taylor provided some of the information required, he did not do so by the June 1 deadline, or within 30 days of the June 1 filing deadline, contemplated under AS 39.50.060(b). To date, he still has not provided complete names of his tenants.<sup>16</sup> His rental income of "\$1,000,000 or more," with approximately \$800,000 of other interests, represents more than 50% of his reported income. It is not clear to staff whether Mr. Taylor's partial compliance is sufficient to avoid the forfeiture remedy. Additionally, staff notes that Mr. Taylor is an experienced filer. He has filed POFD statements annually since 2019 and has sought relief from filing in the past.

On August 12, 2026, staff issued a meeting notice to Mr. Taylor and advised that the Commission would take up this matter at the hearing on August 26, 2026. This notice was sent to Mr. Taylor via email, certified mail, and first class mail to his address of record with APOC and the Division of Elections.

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<sup>10</sup> *Id.*

<sup>11</sup> Exhibit 2, Notice of Delinquency.

<sup>12</sup> Exhibit 3, Email to Campaign.

<sup>13</sup> [Amended 2026 Candidate POFD](https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=34340&ViewType=POFD), <https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=34340&ViewType=POFD>.

<sup>14</sup> AS 39.50.200(a)(1); 2 AAC 50.725.

<sup>15</sup> [Final Order](https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=27207), <https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=27207>

<sup>16</sup> Mr. Taylor could have requested an exemption to withhold full names under 2 AAC 50.775(a), but he did not do so.

**Hebdon, Heather R (DOA)**

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**From:** Hebdon, Heather R (DOA)  
**Sent:** Wednesday, June 17, 2026 8:33 AM  
**To:** info@tregforak.com  
**Cc:** tregtaylor@gmail.com  
**Subject:** POFD - Rental Income  
**Attachments:** APOC POFD Rental Import Template (1).csv

Good morning, Mr. Taylor,

On June 1, 2026, you filed a [2026 Candidate POFD Statement](#) through APOC's online filing system. The statement indicates that you received an error message when uploading your rental income schedule and that you would email the file directly to staff. However, it does not appear that income schedule was ever sent to our office, and we have received a public records request for the information.

Please provide information regarding your rental income to include: (1) if any person paid more than \$1,000 in rent during the preceding year, the name of that person and the amount of the rent paid; and (2) if the property is managed by a person other than the legislative branch filer, public official, candidate, or a family member of the legislative branch filer, public official or candidate, the name of the manager.

Additionally, now that the agency has developed import functionality for the rental income portion of the POFD statement, the information should be uploaded directly into the system so that it is available to the public. I am attaching the rental income import template. If you have difficulty uploading/importing the information, please reach out to our office so that someone may assist you.

Thank you,

Heather R. Hebdon  
Executive Director

Alaska Public Offices Commission  
2221 E. Northern Lights Blvd., Rm. 128  
Anchorage, Alaska 99508  
Phone: (907) 276-4176  
Fax: (907) 276-7018

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THE STATE  
of **ALASKA**  
GOVERNOR MIKE DUNLEAVY

**Department of Administration**

ALASKA PUBLIC OFFICES COMMISSION

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Anchorage, AK 99508-4149  
Main: 907.276.4176  
Fax: 907.276.7018  
[www.doa.alaska.gov/apoc](http://www.doa.alaska.gov/apoc)

July 21, 2026

Via Certified Mail, U.S. Mail, and Email

Tregarrick Taylor  
13910 Jarvi Drive  
Anchorage, AK 99515  
[tregtaylor@gmail.com](mailto:tregtaylor@gmail.com)

Re: 2026 Candidate Public Official Financial Disclosure (POFD) Statement

Dear Mr. Taylor:

This letter serves as the second follow up from the Alaska Public Offices Commission (APOC) regarding your 2026 Candidate POFD Statement filed on June 1, 2026. A review of your statement indicates that it does not identify sources of rental income which you are required to disclose under law.<sup>1</sup>

On March 8, 2025, you requested an “exemption/waiver due to the current inability to upload a file for rental income.” On August 15, 2025, APOC staff referred this matter to the Commission, along with the recommendation that “APOC 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.” On September 16, 2025, the Commission granted your request and allowed you to file “tenant information by alternative means.” In October 2025, APOC enabled import functionality for tenant information required to be disclosed for POFD filers.

On June 1, 2026, you filed a candidate POFD Statement. The statement indicates that you received an error message when uploading your rental income schedule and that you would email the file directly to staff. However, that income schedule has not been received by our office. On June 17, 2026, I emailed you at [info@tregforak.com](mailto:info@tregforak.com) and [tregtaylor@gmail.com](mailto:tregtaylor@gmail.com) to notify you of this oversight and to ask that the information be submitted. I additionally informed you that the information should be uploaded directly to the electronic filing system so that it would be available to the public and provided you with the import template. To date, I have not received any response to that email, and your POFD has not been amended to correct this deficiency.

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<sup>1</sup> AS 39.50.030; 2 AAC 50.725

Under 2 AAC 50.850(h), APOC staff must prepare a list of all filers who have not filed a complete candidate POFD for referral to the Commission. The Commission will consider the list and if the Commission finds that a candidate “failed to supply required information on a significant source of income [. . .].”, the Commission may recommend to the Lieutenant Governor that the candidate’s name be removed from the ballot or that the candidate’s nomination not be certified.

**To avoid further formal Commission action, please update your POFD statement by 5:00 p.m., July 27, 2026, to include all reportable information including rental income. If you do not, APOC staff will inform the Commission of the deficiency, and the Commission may take action to recommend that the Lieutenant Governor not certify your nomination.**

If you have any questions, or need assistance, please contact our office so that we can assist you.

Thank you,

ALASKA PUBLIC OFFICES COMMISSION



Heather R. Hebdon  
Executive Director

cc: Thomas Flynn, Assistant Attorney General (email only)  
Griffin Morgan, Assistant Attorney General (email only)  
Kim Stone, Campaign Disclosure Coordinator (email only)

**Rousselle, Cari J (DOA)**

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**From:** Microsoft Outlook  
**To:** tregtaylor@gmail.com  
**Sent:** Tuesday, July 21, 2026 3:49 PM  
**Subject:** Relayed: 2026 Candidate Public Official Financial Disclosure (POFD) Statement

**Delivery to these recipients or groups is complete, but no delivery notification was sent by the destination server:**

[tregtaylor@gmail.com](mailto:tregtaylor@gmail.com) ([tregtaylor@gmail.com](mailto:tregtaylor@gmail.com))

Subject: 2026 Candidate Public Official Financial Disclosure (POFD) Statement



2026 Candidate  
Public Official...



**SENDER: COMPLETE THIS SECTION**

- ☐ Complete items 1, 2, and 3.
  - ☐ Print your name and address on the reverse so that we can return the card to you.
  - ☐ Attach this card to the back of the mailpiece, or on the front if space permits.
1. Article Addressed to:

Tregarick Taylor  
13910 Jarvi Drive  
Medford Storage AK 99515

9590 9402 9917 5335 2983 77



2. Article Number (Transfer from service label)

9589 0710 5270 1126 7223 16

Restricted Delivery

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

☒ X

*[Handwritten Signature]*

☐ Agent

☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

7-22-96

D. Is delivery address different from item 1?

If YES, enter delivery address below:

☐ Yes

☐ No

3. Service Type

- |                                                                  |                                                                     |
|------------------------------------------------------------------|---------------------------------------------------------------------|
| <input type="checkbox"/> Adult Signature                         | <input type="checkbox"/> Priority Mail Express®                     |
| <input type="checkbox"/> Adult Signature Restricted Delivery     | <input type="checkbox"/> Registered Mail™                           |
| <input type="checkbox"/> Certified Mail®                         | <input type="checkbox"/> Registered Mail Restricted Delivery        |
| <input type="checkbox"/> Certified Mail Restricted Delivery      | <input type="checkbox"/> Signature Confirmation™                    |
| <input type="checkbox"/> Collect on Delivery                     | <input type="checkbox"/> Signature Confirmation Restricted Delivery |
| <input type="checkbox"/> Collect on Delivery Restricted Delivery |                                                                     |



## Hebdon, Heather R (DOA)

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**From:** Public Offices Commission, Alaska (DOA sponsored)  
**Sent:** Thursday, July 23, 2026 3:31 PM  
**To:** Donald Handeland  
**Subject:** RE: APOC Rental Income 2025.pdf  
**Attachments:** APOC POFD Rental Import Template.csv

Mr. Handeland,

This information needs to be filed through the electronic filing system so that it is publicly available. We have previously provided the template to use for importing the information, but it is also attached to this email, as well.

Thank you,

Heather

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**From:** Donald Handeland <[donald@handeland.us](mailto:donald@handeland.us)>  
**Sent:** Thursday, July 23, 2026 11:17 AM  
**To:** Public Offices Commission, Alaska (DOA sponsored) <[doa.apoc@alaska.gov](mailto:doa.apoc@alaska.gov)>  
**Subject:** Fwd: APOC Rental Income 2025.pdf

**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.

Here is the information from the POFD that was not able to get uploaded. for Treg Taylor

Thanks,

Donald Handeland  
[donald@handeland.us](mailto:donald@handeland.us)

----- Forwarded message -----

From: **Jodi Taylor** <[jodiltaylor@gmail.com](mailto:jodiltaylor@gmail.com)>  
Date: Wed, Jul 22, 2026 at 10:33 PM  
Subject: APOC Rental Income 2025.pdf  
To: <[treg@tregforak.com](mailto:treg@tregforak.com)>, Donald Handeland <[donald@handeland.us](mailto:donald@handeland.us)>

Treg,

Attached is the updated, 2025, year end summary to file w APOC.

Best,

Jodi