

IN RE:)
)
TREGARRICK TAYLOR)
)
)
)
)

FINANCIAL DISCLOSURE
STATEMENT COMPLIANCE

APOC - ANCH
PM HC FAX ELE

On August 26, 2026, the Alaska Public Offices Commission considered the matter of Mr. Taylor’s public official financial disclosure statement.¹ On August 27, 2026, the Commission issued an initial order. The Commission now issues a full order explaining its reasoning. The Commission finds that Mr. Taylor’s 2026 financial disclosure statement did not substantially comply with AS 39.50 within the 30-day grace period provided by statute.² If Mr. Taylor advances from the primary, the Commission recommends that the lieutenant governor not certify Mr. Taylor’s nomination for the office of governor.³

³ 2 AAC 50.850(h); *see* AS 39.50.060(b). If Mr. Taylor is not “nominated,” that is, if he does not advance to the general election, the matter addressed in this Recommendation is moot. *Grady v. State*, No. S-10296, 2002 WL 31529075 (Nov. 13, 2002) (unpublished). At the August 26, 2026 meeting, the Commission reviewed only whether Mr. Taylor’s financial disclosure statement substantially complied with the requirements of AS 39.50 by July 1, 2026 and considered only whether to recommend that the lieutenant governor not certify Mr. Taylor’s nomination under 2 AAC 50.850(h). Mr. Taylor’s obligation to substantially comply with AS 39.50 did not end on July 1, but other penalties or remedies available for failing to file a complete financial disclosure statement are not before the Commission at this time. *See* AS 39.50.060; 2 AAC 50.855.

I. Background

Mr. Taylor is a candidate for Governor. He appeared on the ballot during the August 18, 2026 State Primary Election.

A. Previous Exemption Request

Last year, in March 2025, Mr. Taylor requested an “exemption/waiver” in connection with his financial disclosure statement.⁴ He made the exemption request because the APOC filing system could not accept a rental income file he and his spouse created to adhere to disclosure requirements, and it would take significant time to enter information about each tenant separately.⁵ Mr. Taylor explained that he was requesting an exemption “until the functionality for uploading a file for rental income is available as it is in other sections of the filing.”⁶ The Commission granted the request “to file tenant information using an alternative format.”⁷ The Commission noted that there was “some discussion at the September 10, 2025 hearing” about whether Mr. Taylor was required to produce the full names of all tenants, but found that the request had not been “sufficiently raised.”⁸ The Commission clarified that if Mr. Taylor was seeking “to withhold tenant information from public disclosure, he shall formulate his position in writing for

⁴ Taylor’s Exemption Request (March 18, 2025), <https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=27205>.

⁵ *Id.*

⁶ *Id.*

⁷ Final Order, *In Re Tregarrick Taylor* (September 16, 2025), <https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=27207>.

⁸ *Id.*

Commission review.”⁹ Mr. Taylor did not file a request to withhold tenant information.

In October 2025, the APOC filing system gained the ability to accept file uploads with rental income information.¹⁰

B. 2026 Financial Disclosure Statement

As a candidate for governor, Mr. Taylor filed a public official financial disclosure statement on June 1, 2026.¹¹ The statement disclosed several forms of income, including rental income in the amount of “\$1,000,000 or more.”¹² Next to the rental income amount, the statement included the following description: “Tenant: Rental income upload function on APOC always had an error message, will email file directly to APOC staff.”¹³ Staff did not receive an email, and on June 17, 2026, staff contacted Mr. Taylor at info@tregforak.com and tregtaylor@gmail.com to inform him that they had not received the rental income file.¹⁴ Staff also requested that Mr. Taylor upload the rental income directly to the APOC filing system, “now that the agency has developed import

⁹ *Id.*

¹⁰ Staff Memorandum re: Tregarrick Taylor (August 12, 2026) at p. 2, <https://apoc.doa.alaska.gov/media/ot1kvlb2/09-consideration-of-candidate-pofd-compliance.pdf>.

¹¹ Taylor’s 2026 POFD Form (June 1, 2026), <https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=34217&ViewType=POFD>.

¹² *Id.*

¹³ *Id.*

¹⁴ Staff Memorandum re: Tregarrick Taylor (August 12, 2026), at Exhibit 1, <https://apoc.doa.alaska.gov/media/ot1kvlb2/09-consideration-of-candidate-pofd-compliance.pdf>.

functionality,” so that it would be publicly available.¹⁵ Staff provided the appropriate template for uploading rental income and asked Mr. Taylor to “reach out to our office” if “you have difficulty uploading/importing the information.”¹⁶ Staff did not receive a response to this email,¹⁷ nor was Mr. Taylor’s financial disclosure statement amended in response to the email.

As of July 1, 2026, staff had not received any rental income file from Mr. Taylor, and Mr. Taylor’s financial disclosure statement had not been updated. Still seeking to obtain a substantially compliant statement,¹⁸ on July 21, 2026, staff sent Mr. Taylor a letter, again notifying him that his rental income information was missing.¹⁹ On July 23, 2026, Mr. Taylor’s campaign emailed staff and attached a rental income file.²⁰ Staff responded the same day, explaining that the information must be filed “through the

¹⁵ *Id.*

¹⁶ *Id.*; see also Director Hebdon August 26, 2026 Meeting Testimony.

¹⁷ Staff Memorandum re: Tregarrick Taylor (August 12, 2026), at p. 3 and Exhibit 2, <https://apoc.doa.alaska.gov/media/ot1kvlb2/09-consideration-of-candidate-pofd-compliance.pdf>.

¹⁸ Mr. Taylor’s obligation to substantially comply with AS 39.50 did not end on July 1 and he was still required to file a complete statement even after missing the deadline. The recommendation not to certify under 2 AAC 50.850(h) is not the only enforcement action available to the Commission, although other penalties or remedies for failing to file a complete financial disclosure statement are not before the Commission at this time. See 2 AAC 50.855; AS 39.50.060.

¹⁹ Staff Memorandum re: Tregarrick Taylor (August 12, 2026), at Exhibit 2, <https://apoc.doa.alaska.gov/media/ot1kvlb2/09-consideration-of-candidate-pofd-compliance.pdf>.

²⁰ Staff Memorandum re: Tregarrick Taylor (August 12, 2026), at Exhibit 3, <https://apoc.doa.alaska.gov/media/ot1kvlb2/09-consideration-of-candidate-pofd-compliance.pdf>.

electronic filing system so that it is publicly available.”²¹ Staff again attached the necessary template.

On July 27, 2026, Mr. Taylor amended his financial disclosure statement.²² The amended statement identified tenants by first name and last initial or by first name only. For example, a person named John Doe is identified as John D or John.

II. Financial Disclosure Statements

Candidates for state elective office are required to file financial disclosure statements.²³ Candidates must file these statements with the Division of Elections “at the time of filing a declaration of candidacy or a nominating petition or becoming a candidate by any other means.”²⁴ The statement must be an “accurate representation” of the financial affairs of the candidate.²⁵ It must include, for both the candidate and members of the candidate’s family, information about a variety of financial matters, including sources of income over \$1,000, business interests, interests in real property, trusts and fiduciary relationships, and loans of more than \$1,000.²⁶ A candidate must make “a good faith effort” to ascertain the reportable information.²⁷

²¹ *Id.*

²² Taylor’s Amended 2026 POFD Form (July 27, 2026), <https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=34340&ViewType=POFD>.

²³ AS 39.50.020.

²⁴ AS 39.50.020(a).

²⁵ AS 39.50.030(a).

²⁶ AS 39.50.030; *see* 2 AAC 50.680.

²⁷ 2 AAC 50.690; AS 39.50.030(a).

Candidates who fail or refuse to comply “with the requirements of [39.50]. . .shall forfeit nomination to office and may not be seated or installed in office if the person has not complied.”²⁸ “In the case of elected officials, the lieutenant governor, or other certifying authority, may not certify a person's nomination for office or the person's election to office if compliance was not made within the time required.”²⁹ A candidate “is considered to have complied within the time required if the person complies within 30-days after the due date established by this chapter.”³⁰

While the Division of Elections is responsible for ensuring that financial disclosure statements are timely filed, the Commission is responsible for reviewing the substance of the statements.³¹ 2 AAC 50.850(h) directs staff to prepare a list of candidates who have not filed a complete disclosure statement seven days before the primary election and general election withdrawal dates.³² The Commission then considers

²⁸ AS 39.50.060(b).

²⁹ *Id.*

³⁰ *Id.* The candidate filing deadline for all candidates was June 1, 2026. *See* Division of Elections Calendar, https://www.elections.alaska.gov/calendar/?events_in=June.

Financial disclosure statements must be filed with the director of elections “at the time of filing a declaration of candidacy or a nominating petition or becoming a candidate by any other means.” AS 39.50.020(a). As a result, June 1, 2026 was the latest permissible date to file a financial disclosure statement, and the 30-day grace period provided by statute ended on July 1, 2026. *See* AS 39.50.060(b).

³¹ AS 15.13.030(7); AS 39.50.050; 2 AAC 50.850(h)–(i).

³² 2 AAC 50.850(h); *see also* 2 AAC 50.850(i) (directing staff to investigate if information discovered after a withdrawal deadline indicates that a candidate “has failed to comply substantially with the requirements of AS 39.50 or 2 AAC 50.680 - 2 AAC 50.799”).

the list at a meeting.³³ If the Commission determines that a 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.”³⁴

III. Analysis

Mr. Taylor filed a financial disclosure statement on June 1, 2026.³⁵

AS 39.50.060(b) provided Mr. Taylor with a 30-day grace period to comply with the requirements of AS 39.50 before facing the forfeiture remedy. As a result, Mr. Taylor could have amended his report by July 1, 2026 and still have made a timely filing.

Mr. Taylor was required to strictly comply with the July 1 deadline,³⁶ and he did not amend his report or contact staff before that time.³⁷

But “there is a difference between strictly enforcing election filing deadlines and

³³ In recent times, staff have not prepared a list of candidates who have not filed complete disclosure statements, as contemplated by 2 AAC 50.850(h). Director Hebdon testified that after deficiencies in one candidate’s financial disclosure statement were brought to staff’s attention, staff conducted a review of all candidates’ financial disclosure statements. As a result of that review, this matter was referred to the Commission.

³⁴ 2 AAC 50.850(h).

³⁵ Taylor’s 2026 POFD Form (June 1, 2026), <https://aws.state.ak.us/ApocReports/Common/View.aspx?ID=34217&ViewType=POFD>.

³⁶ *Grimm v. Wagoner*, 77 P.3d 423, 430-31 (Alaska 2003) (discussing strict enforcement of election filing deadlines).

³⁷ *See id.* at 430 (“Assessing compliance with filing deadlines is straightforward; a statement is either timely filed or it is not.”)

measuring the extent to which a disclosure complies with substantive requirements.”³⁸

Substantial compliance is the appropriate standard for determining whether Mr. Taylor’s statement met the substantive requirements of AS 39.50 within the 30-day statutory grace period.³⁹

The Commission finds that Mr. Taylor’s statement did not substantially comply with the financial disclosure requirements of AS 39.50 by the July 1 deadline. Financial disclosure statements must include “each source” of income over \$1,000.⁴⁰ 2 AAC 50.725 specifies that for rental properties that are a source of income, candidates must report “(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.”⁴¹ As of July 1, 2026, Mr. Taylor’s statement did not identify any person who paid rent. Identifying income as rental income over \$1,000,000—with no further information about how many tenants provided rental income or the names of those tenants—does not sufficiently identify the “source” of the income, especially in light of

³⁸ *Id.* at 430.

³⁹ *See id.* at 434 (“substantial compliance is the appropriate standard under AS 39.50.060(b)”).

⁴⁰ AS 39.50.030(b)(1)(A).

⁴¹ 2 AAC 50.725; 2 AAC 50.685(a)(4).

the purposes laid out in AS 39.50.010(a).⁴² And under 2 AAC 50.850, rental income over \$1,000,000 is “a significant source of income” whether considered on its own or in comparison to Mr. Taylor’s other sources of income.⁴³ The statement thus “failed to supply required information on a significant source of income.”⁴⁴ The Commission also notes that Mr. Taylor was aware of the ability to request an exemption based on prior proceedings before the Commission,⁴⁵ but never did so.

Because the Commission finds that Mr. Taylor’s financial disclosure statement failed to substantially comply with the requirements of AS 39.50 within the 30-day statutory grace period, the Commission does not reach the question of whether Mr. Taylor’s July 23, 2026 email submission to staff or his July 27, 2026 amended public official financial disclosure statement substantially comply with the financial disclosure requirements.

For the reasons above, the Commission recommends that the lieutenant governor not certify Mr. Taylor’s nomination for the office of governor if Mr. Taylor advances from the primary.

⁴² See also AS 39.50.010(b) (“the public has a right to know of the financial and business interests of persons who seek or hold public office”).

⁴³ 2 AAC 50.850(h).

⁴⁴ See *id.*

⁴⁵ See Final Order, *In Re Tregarrick Taylor* (September 16, 2025), <https://aws.state.ak.us/ApocReports/Paper/Download.aspx?ID=27207>.

Dated: August 28, 2026

BY ORDER OF THE ALASKA PUBLIC OFFICES COMMISSION⁴⁶

Certificate of Service:

I hereby certify that on this date, I served, by **certified mail, US mail, and email** a true and correct copy of the foregoing in this proceeding on the following:

Tregarrick Taylor
13910 Jarvi Dr.
Anchorage, AK 99515
tregtaylor@gmail.com

Tregarrick Taylor
1120 Huffman Rd, Ste. 24-834
Anchorage, AK 99515
info@tregforak.com

The Honorable Nancy Dahlstrom
Lieutenant Governor
P.O. Box 110015
Juneau, AK 99811-0001
lt.governor@alaska.gov

Division of Elections
Director's Office
PO Box 110017
Juneau, AK 99811-0017
elections@alaska.gov
carol.beecher@alaska.gov

and by **email** to:

Heather Hebdon
Executive Director
Alaska Public Offices Commission
heather.hebdon@alaska.gov


Paralegal


Date

⁴⁶ Commissioners Richard Stillie, Dan LaSota, Lanette Blodgett, Eric Feige, and Walt Monegan participated in this matter. The decision was made on a 4–1 vote, with Commissioner Stillie dissenting.