State of California Memorandum

To: Ms. Yvette M. Stowers Executive Director Date: March 11, 2025

From: Lisa Thompson, Chief Taxpayers' Rights Advocate Office

subject: Board Meeting, March 26, 2025, Taxpayers' Rights Advocate Report

Below is information on number of completed cases by the Taxpayers' Rights Advocate Office for the month of February 2025.

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number
First – Chairman Gaines	9
Second – Vice-Chair Lieber	9
Third – Member Vazquez	11
Fourth – Member Schaefer	4
Total	33

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases		
Торіс	Number	
Access to Data	1	
Delinquent / Defaulted Taxes	1	
Penalties / Penalty Cancellation	2	
Special Assessments / Direct Levies	1	
Other	2	
Total	7	

The **Administrative** category includes topics such as creating and mailing tax bills, refunds, penalty cancellation, delinquent and defaulted taxes, access to data, special assessments, or direct levies on the property tax bill.

Valuation Cases	
Торіс	Number
Actual Enrollment of Values	3
Assessment Appeals	1
Change in Ownership	4
Decline in Value	1
Exclusions	9
Exemptions	6
General Property Taxation	2
Total	26

The **Valuation** category includes topics such as change in ownership, decline in value or value reductions, appraisal methodology, exclusions, exemptions, new construction, actual enrollment of values, general property taxation, and assessment appeals.

LT: us

cc: Ms. Catherine Taylor