April 14, 2025

Date:

State of California Memorandum

то: Ms. Yvette M. Stowers Executive Director

From: Lisa Thompson, Chief

Taxpayers' Rights Advocate Office

Subject: Board Meeting, April 29, 2025, Taxpayers' Rights Advocate Report

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

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number
First – Chairman Gaines	15
Second – Vice-Chair Lieber	14
Third – Member Vazquez	4
Fourth – Member Schaefer	13
Total	46

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases		
Topic	Number	
Creating and Mailing Tax Bills	1	
Delinquent / Defaulted Taxes	3	
Penalties/Penalty Cancellation	1	
Refunds	1	
Special Assessments or Direct Levies	1	
Other	1	
Total	8	

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	
Topic	Number
Actual Enrollment of Values	1
Assessment Appeals	2
Change in Ownership	13
Decline in Values	3
Exclusions	14
Exemptions	3
General Property Taxation	2
Total	38

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