## State of California Memorandum

To: Ms. Yvette M. Stowers Executive Director Date: May 13, 2025

From: Lisa Thompson, Chief Taxpayers' Rights Advocate Office

## subject: Board Meeting, May 28, 2025, Taxpayers' Rights Advocate Report

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

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number
First – Chairman Gaines	13
Second – Vice-Chair Lieber	12
Third – Member Vazquez	9
Fourth – Member Schaefer	7
Total	41

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases		
Торіс	Number	
Creating and Mailing Tax Bills	2	
Penalties/Penalty Cancellation	4	
Refunds	2	
Other	2	
Total	10	

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	2	
Assessment Appeals	1	
Change in Ownership	8	
Decline in Value	4	
Exclusions	13	
Exemptions	1	
General Property Taxation	2	
Total	31	

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