June 3, 2025

Date:

State of California Memorandum

то: Ms. Yvette M. Stowers Executive Director

From: Lisa Thompson, Chief

Taxpayers' Rights Advocate Office

Subject: Board Meeting, June 18, 2025, Taxpayers' Rights Advocate Report

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

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number
First – Chairman Gaines	8
Second – Vice-Chair Lieber	11
Third – Member Vazquez	4
Fourth – Member Schaefer	10
Total	33

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases	
Topic	Number
Creating and Mailing Tax Bills	1
Penalties/Penalty Cancellation	2
Other	2
Total	5

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	2
Appraisal Methodology	1
Assessment Appeals	2
Change in Ownership	6
Decline in Value	1
Exclusions	11
Exemptions	2
General Property Taxation	3
Total	28

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