

M e m o r a n d u m

To: Ms. Yvette M. Stowers
Executive Director

Date: February 11, 2026

From: Lisa Thompson, Chief
Taxpayers' Rights Advocate Office

Subject: **Board Meeting, February 25, 2026**
Taxpayers' Rights Advocate Report
Number of Completed Taxpayer Cases (prior month) and
Presentation of the TRA FY 2024-25 Annual Report

Below is information on number of completed cases by the Taxpayers' Rights Advocate Office for the month of January 2026.

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number
First – Vice-Chair Gaines	7
Second – Chair Lieber	7
Third – Member Vazquez	7
Fourth – Member Schaefer	5
Total	26

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	4
Refunds	1
Special Assessments or Direct Levies	1
Other	2
Total	12

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	3
Appraisal Methodology	2
Change in Ownership	2
Declines in Value	1
Exclusions	3
Exemptions	1
General Property Taxation	1
New Construction	1
Total	14

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.

The State Board of Equalization Taxpayers’ Rights Advocate’s Annual Report for fiscal year 2024-25 will be presented to the elected Board at its February 25, 2026 Board Meeting. The Annual Report highlights the accomplishments of the TRA Office.

- The number of completed cases during fiscal year 2024-25 was 406, of which 87 were in the Administrative category and 319 were in the Valuation category; 21% and 79% respectively. The percentages by topic area within the Administrative and Valuation categories can be viewed in the annual report.
- The percentages of completed cases by Equalization District for fiscal year 2024-25 were as follows:

Equalization District	Percentage of Completed Cases
First District	29%
Second District	33%
Third District	18%
Fourth District	20%
Total	100%

LT: us

cc: Ms. Catherine Taylor