



Memorandum

To: Ms. Yvette M. Stowers, Executive Director

Date: February 6, 2024

From: Lisa Thompson, Chief
Taxpayers' Rights Advocate Office, MIC: 120

Subject: **Board Meeting, February 21, 2024**
Taxpayers' Rights Advocate Office's Report
Number of Completed Taxpayer Cases (prior month) and
Presentation of the TRA FY 2022-23 Annual Report

Below is information on number of completed cases by the Taxpayers' Rights Advocate Office for the month of January 2024.

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number of Completed Cases
First – Vice-Chair Gaines	12
Second – Chair Lieber	8
Third – Member Vazquez	4
Fourth – Member Schaefer	8
Total	32

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases	
Topic	Number
Delinquent / Defaulted Taxes	1
Refunds	3
Special Assessments or Direct Levies	1
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	4
Appraisal Methodology	1
Assessment Appeals	1
Change in Ownership	3
Declines in Value	2
Exclusions	5
Exemptions	3
General Property Taxation	2
New Construction	6
Total	27

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’s Taxpayers’ Rights Advocate’s Annual Report for fiscal year 2022-23 will be presented to the elected Board at its February 21, 2024 Board Meeting. The Annual Report highlights the accomplishments of the TRA Office.

- The number of completed cases during fiscal year 2022-23 was 310, of which 67 were in the Administrative category and 243 were in the Valuation category; 22% and 78% 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 2022-23 were as follows:

Equalization District	Percentage of Completed Cases
First District	25%
Second District	29%
Third District	21%
Fourth District	25%
Total	100%