

M e m o r a n d u m

To: Ms. Yvette M. Stowers
Executive Director

Date: February 4, 2025

From: Lisa Thompson, Chief
Taxpayers' Rights Advocate Office

Subject: **Board Meeting, February 19, 2025,
Taxpayers' Rights Advocate Report
Number of Completed Taxpayer Cases (prior month) and
Presentation of the TRA FY 2023-24 Annual Report**

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

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number
First – Chairman Gaines	11
Second – Vice-Chair Lieber	16
Third – Member Vazquez	10
Fourth – Member Schaefer	6
Total	45

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases	
Topic	Number
Delinquent / Defaulted Taxes	1
Penalties/Penalty Cancellation	1
Refunds	1
Other	1
Total	4

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	7
Declines in Value	1
Exclusions	18
Exemptions	4
General Property Taxation	4
New Construction	1
Total	41

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 2023-24 will be presented to the elected Board at its February 19, 2025 Board Meeting. The Annual Report highlights the accomplishments of the TRA Office.

- The number of completed cases during fiscal year 2023-24 was 329, of which 81 were in the Administrative category and 248 were in the Valuation category; 25% and 75% 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 2023-24 were as follows:

Equalization District	Percentage of Completed Cases
First District	27%
Second District	32%
Third District	20%
Fourth District	21%
Total	100%

- Newly included breakdown of completed cases by topic within each Equalization District.

LT: us

cc: Ms. Catherine Taylor