



# Memorandum

To: Ms. Yvette M. Stowers, Executive Director

Date: January 10, 2024

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

Subject: **Board Meeting, January 23, 2024**  
**Taxpayers' Rights Advocate Office's Report**  
**Number of Completed Taxpayer Cases**

Below is information on number of completed cases by the Taxpayers' Rights Advocate Office for the month of December 2023.

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number of Completed Cases
First – Vice-Chair Gaines	3
Second – Chair Lieber	5
Third – Member Vazquez	9
Fourth – Member Schaefer	2
<b>Total</b>	<b>19</b>

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases	
Topic	Number
Delinquent / Defaulted Taxes	2
Penalties/Penalty Cancellation	1
Other	1
<b>Total</b>	<b>4</b>

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.

<b>Valuation Cases</b>	
<b>Topic</b>	<b>Number</b>
Actual Enrollment of Values	2
Appraisal Methodology	1
Assessment Appeals	1
Change in Ownership	2
Exclusions	6
Exemptions	2
General Property Taxation	1
<b>Total</b>	<b>15</b>

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.