

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: January 7, 2025

From: Lisa Thompson, Chief
Taxpayers' Rights Advocate Office

Subject: **Board Meeting, January 23, 2025, Taxpayers' Rights Advocate Report**

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

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number
First – Chairman Gaines	11
Second – Vice-Chair Lieber	10
Third – Member Vazquez	2
Fourth – Member Schaefer	4
Total	27

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases	
Topic	Number
Access to Data	2
Special Assessments/ Direct Levies	4
Other	3
Total	9

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	1
Change in Ownership	6
Decline in Value	1
Exclusions	5
Exemptions	3
General Property Taxation	1
New Construction	1
Total	18

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