

**M e m o r a n d u m**

**To:** Ms. Yvette M. Stowers  
Executive Director

**Date:** September 3, 2025

**From:** Lisa Thompson, Chief  
Taxpayers' Rights Advocate Office

**Subject:** Board Meeting, September 16, 2025, Taxpayers' Rights Advocate Report

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

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number July 2025	Number August 2025
First – Chairman Gaines	13	9
Second – Vice-Chair Lieber	9	6
Third – Member Vazquez	12	5
Fourth – Member Schaefer	9	7
<b>Total</b>	<b>43</b>	<b>27</b>

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases		
Topic	Number July 2025	Number August 2025
Delinquent/Defaulted Taxes	2	2
Penalties/Penalty Cancellations	5	2
Refunds	1	2
<b>Total</b>	<b>8</b>	<b>6</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.

Valuation Cases		
Topic	Number July 2025	Number August 2025
Actual Enrollment of Values	5	
Appraisal Methodology	1	
Assessment Appeals	1	1
Change in Ownership	8	6
Decline in Value	1	1
Exclusions	12	7
Exemptions	7	2
General Property Taxation		3
New Construction		1
<b>Total</b>	<b>35</b>	<b>21</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.

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cc: Ms. Catherine Taylor