

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: October 8, 2025

From: Lisa Thompson, Chief
Taxpayers' Rights Advocate Office

Subject: **Board Meeting, October 21, 2025, Taxpayers' Rights Advocate Report**

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

Number of Completed Cases Resolved and Closed by Equalization District:

| Equalization District | Number |
|----------------------------|-----------|
| First – Chairman Gaines | 10 |
| Second – Vice-Chair Lieber | 5 |
| Third – Member Vazquez | 3 |
| Fourth – Member Schaefer | 5 |
| Total | 23 |

Number of Completed Cases Resolved and Closed by Category:

| Administrative Cases | |
|----------------------------------|----------|
| Topic | Number |
| Delinquent / Defaulted Taxes | 2 |
| Penalties / Penalty Cancellation | 1 |
| Refunds | 1 |
| Other | 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 | 5 |
| Appraisal Methodology | 1 |
| Assessment Appeals | 2 |
| Change in Ownership | 5 |
| Exclusions | 3 |
| General Property Taxation | 2 |
| 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.

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cc: Ms. Catherine Taylor