

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: November 5, 2025

From: Lisa Thompson, Chief
Taxpayers' Rights Advocate Office

Subject: **Board Meeting, November 19, 2025, Taxpayers' Rights Advocate Report**

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

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number
First – Chairman Gaines	1
Second – Vice-Chair Lieber	9
Third – Member Vazquez	7
Fourth – Member Schaefer	6
Total	23

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases	
Topic	Number
Delinquent / Defaulted Taxes	1
Penalties/Penalty Cancellation	2
Refunds	1
Special Assessments or Direct Levies	1
Other	1
Total	6

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	2
Assessment Appeals	1
Change in Ownership	3
Exclusions	6
Exemptions	1
General Property Taxation	3
New Construction	1
Total	17

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