

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

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

**Date:** December 3, 2025

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

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

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

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number
First – Chairman Gaines	7
Second – Vice-Chair Lieber	17
Third – Member Vazquez	5
Fourth – Member Schaefer	5
<b>Total</b>	<b>34</b>

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases	
Topic	Number
Access to Data	1
Creating and Mailing Tax Bills	2
Delinquent / Defaulted Taxes	2
Penalties/Penalty Cancellation	2
Special Assessments or Direct Levies	1
Other	1
<b>Total</b>	<b>9</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
Actual Enrollment of Values	4
Change in Ownership	7
Decline in Value	2
Exclusions	5
Exemptions	3
General Property Taxation	3
New Construction	1
<b>Total</b>	<b>25</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.

LT: us

cc: Ms. Catherine Taylor