

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

To: Ms. Yvette M. Stowers  
Executive Director

Date: January 13, 2026

From: Lisa Thompson, Chief  
Taxpayers' Rights Advocate Office

Subject: **Board Meeting, January 28, 2026, Taxpayers' Rights Advocate Report**

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

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number
First – Vice-Chair Gaines	1
Second – Chair Lieber	10
Third – Member Vazquez	3
Fourth – Member Schaefer	5
<b>Total</b>	<b>19</b>

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases	
Topic	Number
Delinquent / Defaulted Taxes	1
Special Assessments or Direct Levies	1
Other	2
<b>Total</b>	<b>4</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.

<b>Valuation Cases</b>	
<b>Topic</b>	<b>Number</b>
Actual Enrollment of Values	2
Assessment Appeals	1
Change in Ownership	4
Decline in Value	1
Exclusions	3
Exemptions	2
General Property Taxation	2
<b>Total</b>	<b>15</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