

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: September 1, 2026

From: Carolyn Stemen, Chief
Taxpayers' Rights Advocate Office

Subject: **Board Meeting, September 23, 2026, Taxpayers' Rights Advocate Report**

Below is information on number of completed cases by the Taxpayers' Rights Advocate Office for the month of August 2026.

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number
First – Vice-Chair Gaines	6
Second – Chair Lieber	3
Third – Member Vazquez	0
Fourth – Member Schaefer	1
Total	10

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases	
Topic	Number
Penalties/Penalty Cancellation	3
Other	1
Total	4

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
Decline in Value	1
Exclusions	1
Exemptions	2
General Property Taxation	2
Total	6

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.

CS: us

cc: Ms. Catherine Taylor