

M e m o r a n d u m

To: Ms. Yvette M. Stowers
Executive Director

Date: October 1, 2026

From: Carolyn Stemen, Chief
Taxpayers' Rights Advocate Office

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

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

Number of Completed Cases Resolved and Closed by Equalization District:

Equalization District	Number
First – Vice-Chair Gaines	12
Second – Chair Lieber	11
Third – Member Vazquez	2
Fourth – Member Schaefer	9
Total	34

Number of Completed Cases Resolved and Closed by Category:

Administrative Cases	
Topic	Number
Delinquent / Defaulted Taxes	2
Penalties/Penalty Cancellation	3
Special Assessments or Direct Levies	2
Other	2
Total	9

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	1
Assessment Appeals	2
Change in Ownership	4
Exclusions	3
Exemptions	6
General Property Taxation	9
Total	25

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