

SUPPLEMENTAL EVIDENCE SUMMARY

MCAD / PTAD Records — Relevance to Vexler, et al. v. Spencer, et al.

Eastern District of Texas, Sherman Division | Civil Action No. 4:26-CV-1479-ALM-AGD

PURPOSE: summarize newly produced Montgomery Central Appraisal District / PTAD records for counsel and publication review. This is not offered as proof that MCAD establishes liability by DCAD or any Sherman defendant.

Executive Summary

Travis Spencer’s October 20, 2026 Supplemental Information No. 4 presents a source-controlled record from Montgomery Central Appraisal District (MCAD), the Montgomery County Tax Assessor-Collector, school districts, and the Texas Comptroller’s Property Tax Assistance Division (PTAD). The strongest federal relevance is comparative and institutional: a separate Texas appraisal district generated documented certification, reporting, quality-control, omitted-unit, omitted-value, and PTAD oversight issues that resemble categories already alleged in the Sherman action.

The evidence should not be framed as “MCAD proves DCAD.” The stronger formulation is that the DCAD allegations are no longer presented in a vacuum. The MCAD/PTAD record supports discovery into whether the conditions alleged at DCAD are isolated or reflect a repeatable institutional condition within the same Texas appraisal and oversight architecture.

What the New MCAD / PTAD Record Actually Shows

1. A certified EARS file was rejected by PTAD for identified defects

PTAD rejected MCAD’s September 2, 2025 certified Electronic Appraisal Roll Submission (EARS) after detecting errors and an omitted taxing unit. The diagnostic reflected 1,590 records with errors among 2,185,361 records read. PTAD required correction and resubmission. This is direct evidence that a “certified” roll submission can contain defects later identified by the State oversight body.

2. Knowledge and certification questions existed before later resubmissions

MCAD staff wrote on October 9, 2025 that MUD 136 “should have been reported” but was marked not to report to PTAD. The District told PTAD on October 10 that it would resubmit the EARS file. The Chief Appraiser personally signed a Form 50-792 on October 14 certifying a “true and correct appraisal roll,” yet PTAD later wrote that MUD 136 still had not been included. The filing asks what review preceded the September and October certifications and why the file ultimately accepted by PTAD was certified by the Deputy Chief Appraiser.

3. PTAD eventually accepted the file while other required items remained overdue

On December 3, 2025 PTAD stated that it had successfully processed MCAD’s certified EARS file, while the same notice stated that required School District Property Value Study forms and documentation were overdue. This is important to the Sherman pattern-and-practice theory because PTAD acceptance or processing does not, by itself, establish that every upstream data, certification, control, or reporting issue had been resolved.

4. Significant value was later disclosed as not on the certified or withheld rolls

On July 24, 2026 the MCAD Chief Appraiser certified that she had been made aware of approximately \$485.0 million for Conroe ISD and \$103.7 million for New Caney ISD in property value not included on the certified or withheld rolls. The current record does not establish whether the property-by-property lists contemplated by Tax Code § 26.01(d) were prepared and certified to the assessor; those records were still being requested. This point should therefore remain an unresolved verification question, not a concluded violation.

5. Internal quality-control statements and public-facing reporting appear materially different

After the Tax Assessor-Collector reported outstanding errors and out-of-balance totals, the MCAD Chief Appraiser wrote on September 5, 2025 that “our quality control is moving in reverse.” A September 2025 board report stated that error-prevention protocols were “fully embedded in high-risk workflows” and that reporting

accuracy showed sustained improvement. The supplement itself properly notes that authorship and timing of the board report still need to be established.

Why This Matters to the Sherman Case

The federal relevance is not that MCAD is a defendant. It is that the records may support Plaintiffs' existing allegations concerning notice, institutional practice, adequacy of administrative safeguards, data integrity, certification controls, oversight, and replication. The same PTAD architecture appears in the MCAD record, and PTAD's own records show a progression from identification of defects, to required correction, to eventual acceptance.

If the Sherman Complaint alleges that State administrative and oversight processes can identify problems without independently adjudicating or resolving the underlying legality and integrity questions, this MCAD record is potentially probative as comparative evidence and as a basis for targeted discovery.

Recommended Sherman Characterization

Avoid	Use Instead
"MCAD proves DCAD committed the same conduct."	"MCAD provides independent comparative evidence that materially similar certification, reporting, control, and oversight issues can occur within the same Texas appraisal architecture."
"PTAD fraudulently created a pass."	"PTAD identified and rejected defects, required correction, and later accepted/processed the file; that sequence warrants discovery into what PTAD acceptance does and does not validate."
"The record proves criminal intent."	"The record supports questions of notice, knowledge, institutional practice, controls, and the adequacy of oversight; state of mind remains actor-specific and evidence-dependent."
"This establishes a statewide conspiracy."	"This supports testing whether the alleged DCAD failure modes are isolated or repeatable across appraisal districts subject to the same oversight structure."

DCAD–MCAD / PTAD Comparison Matrix

Issue	MCAD / PTAD Record	Potential Sherman Relevance
Certified-roll integrity	PTAD rejected a certified EARS submission for errors and an omitted unit.	Tests whether certification or later acceptance equals independent validation.
Knowledge before certification	Staff reported MUD 136 should have been included before a later certification.	Supports targeted discovery into notice, review, and certification controls.
PTAD oversight	PTAD repeatedly identified deficiencies, requested corrections, and monitored resubmissions.	Shows the same State oversight body encountered material defects outside DCAD.
Eventual acceptance	PTAD later successfully processed the EARS file while other required forms remained overdue.	Supports distinction between administrative processing/acceptance and complete upstream validation.
Omitted value	2026 certifications disclosed hundreds of millions in estimated value not on certified/withheld rolls.	Shows data-integrity issues can be financially material; exact statutory compliance remains to be verified.
Internal controls	"Quality control is moving in reverse" appears beside a board report describing improving controls.	Supports discovery into internal versus external reporting and timing/authorship.

Potential Procedural Use

The central objective should be to preserve the comparative evidence and use it to support narrowly tailored discovery into replication, notice, oversight, and institutional controls.

Suggested Short Federal-Court Summary

Newly obtained public records from Montgomery Central Appraisal District and the Texas Comptroller's Property Tax Assistance Division document materially similar issues involving certified appraisal-roll submissions, omitted taxing units, electronic reporting errors, internal quality-control concerns, substantial value not included on certified or withheld rolls, and repeated PTAD correction and resubmission processes. Plaintiffs do not offer the MCAD record to establish MCAD liability in this action or to prove that DCAD necessarily engaged in identical conduct. The evidence is relevant as comparative, source-controlled evidence supporting discovery into whether the failure modes alleged at DCAD are isolated or are capable of replication within the same Texas appraisal and oversight architecture, and into what PTAD acceptance or processing actually validates.

Highest-Value Source Items to Preserve / Potentially Attach

- PTAD September 2, 2025 rejection of MCAD EARS file and diagnostic/error report.
- October 9–10, 2025 MUD 136 internal/MCAD–PTAD correspondence.
- October 14, 2025 Form 50-792 signed by the Chief Appraiser.
- October 24 and November 10 PTAD correspondence showing MUD 136 remained unresolved.
- December 3, 2025 PTAD acceptance notice showing successful processing while required school-district forms remained overdue.
- July 24, 2026 Conroe ISD and New Caney ISD certifications identifying \$485,031,090 and \$103,650,988, respectively, in estimated value not on the certified/withheld rolls.
- September 3–5, 2025 quality-control correspondence and the September 2025 board report for comparison.

Source Discipline

The underlying Travis Spencer filing is unusually useful because it expressly includes facts favorable to MCAD, corrects a prior allegation where newer records required correction, and states that the supplement asserts no intent. That discipline should be preserved in any Sherman use. The strongest federal presentation is: identify the records, state exactly what they show, state what remains unknown, and explain why the comparison warrants discovery.