

**Property Tax Case Law Update**

August 2005 – March 2006

Jason C. Marshall

***Nevada Gold & Silver, et al v. Andrews Independent School District (El Paso, August 25, 2005)***

Held: Evidence of letter sent to ARB without further proceedings does not constitute evidence of exhausting tax protest remedies under the Tax Code.

***Patterson – UTI Drilling v. Webb County Appraisal District (San Antonio, October 5, 2005)***

Held: Drilling rigs which were constantly moving from one temporary location to another are taxable in county of principal place of business. Location of rigs after valuation date is not relevant.

***Houston I.S.D. v. 1615 Corp., et al (Houston (14<sup>th</sup>), October 27, 2005)***

Held: Section 42.09 of the Tax Code does not deprive a court of jurisdiction, it only limits the grounds that property owners may raise as a basis for relief.

***Dallas Central Appraisal District v. 1420 Viceroy, L.P. (Dallas, November 18, 2005)***

Held: Tax Code does not authorize appeal to ARB on grounds that taxing unit did not send notice of taxes. However, the exclusivity provision of § 42.09 does not deprive court of jurisdiction over the case, since the case is not based on Chapter 41 protest.

***Jim Wells County, et al v. El Paso Production Oil & Gas Co., et al (Houston (1<sup>st</sup>), January 26, 2006)***

Held: Taxing units may not bring common-law claims against taxpayer for alleged valuation fraud without first exhausting remedies of Tax Code, which creates exclusive means for relief.

***In Re Dennis Drake (San Antonio, February 15, 2006)***

Held: Former outside counsel for Appraisal District is not disqualified from representing property owners against Appraisal District absent showing of actual facts evidencing violation of disciplinary rules.

***Harris County Appraisal District v. Kempwood Plaza, Ltd. (Houston (1<sup>st</sup>), January 5, 2006)***

Held: Court did not err in admitting expert testimony on equal-and-uniform opinions for shipping center.

***Pete Dominguez Enterprises v. County of Dallas, et al (Dallas, March 22, 2006)***

Held: If identity of entity on tax roll does not match identity of defendant in delinquent tax suit, then no presumption of ownership arises.