

CAUSE NO. D-1-GN-19-006394

TRAVIS CENTRAL APPRAISAL	§	IN THE DISTRICT COURT OF
DISTRICT, BY AND THROUGH MARYA	§	
CRIGLER, ACTING IN HER OFFICIAL	§	
CAPACITY AS CHIEF APPRAISER OF	§	
TRAVIS CENTRAL APPRAISAL	§	
DISTRICT,	§	
<b>Plaintiff</b>	§	
	§	
vs.	§	TRAVIS COUNTY, TEXAS
	§	
TEXAS DISPOSAL SYSTEMS	§	
LANDFILL, INC.,	§	
	§	
<b>Defendant.</b>	§	200 <sup>th</sup> JUDICIAL DISTRICT

**DEFENDANT TEXAS DISPOSAL SYSTEMS LANDFILL, INC.’S  
PLEA TO THE JURISDICTION**

1. In this property tax case, Defendant Texas Disposal Systems Landfill, Inc. (TDSL) seeks dismissal of Plaintiff Travis Central Appraisal District’s (TCAD’s) remaining claim for lack of jurisdiction because written approval of the TCAD board of directors was not obtained by the chief appraiser prior to filing suit as required by Section 42.02(a) of the Texas Property Tax Code.<sup>1</sup> Failure to obtain written approval of the board of directors to appeal the Appraisal Review Board order determining TDSL’s 2019 protest on the property at issue deprives the trial court of jurisdiction.

**BACKGROUND**

2. This is a property tax case governed by the Texas Property Tax Code.

<sup>1</sup> TCAD’s Original Petition contained two causes of action, a market value claim and an unequal appraisal claim. On December 18, 2019, the trial court granted TDSL’s partial plea to the jurisdiction and dismissed TCAD’s market value claim from this lawsuit. *See* Ex. “A” (Order Granting TDSL’s First Amended Partial Plea to the Jurisdiction, signed December 18, 2019).

3. Section 42.02(a) of the Texas Property Tax Code gives the chief appraiser of an appraisal district the right to appeal a final order of the appraisal review board. Section 42.02 is entitled “Right of Appeal by Chief Appraiser” and subsection (a) states:

(a) On written approval of the board of directors of the appraisal district, the chief appraiser is entitled to appeal an order of the appraisal review board determining:

- (1) a taxpayer protest as provided by Subchapter C, Chapter 41, subject to Subsection (b); or
- (2) a taxpayer’s motion to change the appraisal roll filed under Section 25.25.

Accordingly, Section 42.02(a) imposes a statutory obligation to obtain written approval of the appraisal district’s board of directors prior to initiating an appeal of an Appraisal Review Board order determining a taxpayer protest under Chapter 41, Subchapter C. There is no dispute that the TDSL protest that gave rise to this proceeding is such a taxpayer protest.

4. The following exhibits are relied upon by TDSL and are attached hereto and incorporated for all purposes:

- Exhibit “A” Order Granting TDSL’s First Amended Partial Plea to the Jurisdiction, dated December 18, 2019.
- Exhibit “B” The Appraisal Review Board Order determining TDSL’s 2019 protest on PID 352532, dated July 31, 2019.
- Exhibit “C” The chief appraiser’s Notice of Intent to Appeal the 2019 Appraisal Review Board Order on PID 352532, dated August 16, 2019.
- Exhibit “D” TDSL’s Fifth Amended Petition in Cause No. D-1-GN-14-004240, file marked September 9, 2019.
- Exhibit “E” TCAD’s Original Petition in this Cause, file marked September 20, 2019.
- Exhibit “F” “Val Verde County Appraisal District Board of Directors’ Authorization to File Appeal of Appraisal Review Board Order,” attached as Exhibit D to Original Petition, in *Cherry T. Sheedy, in her Official Capacity as the Chief Appraiser of the Val Verde County Appraisal District v. Rocksprings Val Verde Wind, LLC*; Cause No. 34133.

Exhibit “G” TCAD’s Response to Request for Admission No. 2 and TDSL’s Request for Admission No. 2, dated December 31, 2019.

Exhibit “H” Enrolled Version of HB 490, 77<sup>th</sup> Legislature (R.S. 2001).

5. On July 23, 2019, the Appraisal Review Board heard TDSL’s 2019 protest on Property ID 352532, the property at issue in this proceeding.

6. On July 31, 2019, the Appraisal Review Board issued its final order determining TDSL’s 2019 protest for the property. *See* Exhibit “B”.

7. On August 16, 2019, TCAD, through its chief appraiser, filed a notice of appeal with the Appraisal Review Board and delivered a copy of the notice of appeal to TDSL, as required by Section 42.06(b) and (c) of the Tax Code. *See* Exhibit “C”. In the notice, TCAD’s chief appraiser states that she is giving “notice of intent to appeal the Travis Appraisal Review Board’s determination of the taxpayer’s protest of the District’s 2019 tax year valuation of the property listed below: Travis Central District Property ID Nos. 352532.”

8. On September 9, 2019, TDSL appealed the order determining TDSL’s protest on the property by amending cause number D-1-GN-14-004240 to add the 2019 tax year pursuant to Section 42.21(c) of the Property Tax Code.<sup>2</sup> *See* Exhibit “D”.

9. On September 20, 2019, TCAD filed its own petition for review in the district court appealing the Appraisal Review Board’s final order determining TDSL’s 2019 protest on the property, purportedly initiating this Cause. *See* Exhibit “E”. TCAD did not attach written approval from the TCAD board of directors to appeal the July 31, 2019 order of the Appraisal Review Board determining TDSL’s protest on PID 352532, *see* Exhibit “E”, as required by Section

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<sup>2</sup> Cause Number D-1-GN-14-004240 is set for trial on April 6, 2020 and both TCAD and TDSL have exchanged appraisal reports prepared by their respective experts for the 2019 tax year in that cause.

42.02 of the Texas Property Tax Code and as is customary when a chief appraiser files suit against a property owner under Section 42.02. *See* Exhibit “F”. TCAD also failed to indicate either in its petition or notice of appeal that it had obtained such written approval for this property on a particular date.

10. By way of example, attached is an original petition filed in 2018 by the chief appraiser of the Val Verde County Appraisal District in Cause No. 34133. *See* Exhibit “F”. Exhibit “D” to the Val Verde original petition contains the written approval by the board of directors, permitting the chief appraiser to appeal an order determining the taxpayer protest. The document is captioned “Val Verde County Appraisal District Board of Directors Authorization to File Appeal of Appraisal Review Board Order,” and states:

On July 27<sup>th</sup>, 2018 the board of directors of Val Verde County Appraisal District held an emergency meeting.

At that meeting the board voted unanimously to allow the chief appraiser Cherry T. Sheedy to appeal the order of the appraisal review board determining:

(1) A taxpayer protest as provided by Subchapter C, Chapter 4...

On property:

Case No. 2018-1112, account number IND-0000851-500-0500,

Property Id: 97710

Tax Year 2018

Owner: Rocksprings Val Verde Wind, LLC.

Exhibit “F” (Exhibit “D” to Petition).

11. Since the date the Appraisal Review Board issued its order on July 31, 2019 to the date TCAD filed suit against TDSL on September 20, 2019, no appraisal district board of directors minutes have been posted indicating that TCAD’s board of directors approved an appeal of the Appraisal Review Board’s order determining TDSL’s protest on PID 352532 for the 2019 tax year.

12. In responses to written discovery seeking evidence that the chief appraiser satisfied the statutorily mandated prerequisite to obtain written approval from the TCAD board of directors for an appeal, TCAD relies on a general resolution issued by the TCAD board of directors on May 30, 2017. *See* Exhibit “G.” This resolution by the TCAD board of directors was adopted more than **two years** before the Appraisal Review Board issued its order determining TDSL’s 2019 protest on the property at issue. TCAD did not obtain written approval from the TCAD board of directors to appeal the July 31, 2019 order of the Appraisal Review Board determining TDSL’s protest on PID 352532, as is required by Section 42.02 of the Texas Property Tax Code.

### **ARGUMENT**

**I. The Chief Appraiser is statutorily mandated to obtain written approval from the appraisal district’s board of directors prior to initiating an appeal.**

13. TCAD’s theory that a generic board resolution from years prior to the taxpayer protest and order issued by the Appraisal Review Board in this case can serve as the necessary authority required for an appeal under Section 42.02 is unsupported. *See* Exhibit “G.”

14. The statutory scheme established by the Legislature for lawsuits filed by chief appraisers against property owners specifies the steps for a chief appraiser to appeal an appraisal review board order. In this case, TCAD did not obtain the board’s written approval to sue TDSL prior to issuing the notice of intent to appeal. *See* Exhibits “C” and “G”.

15. The plain language of the controlling provision states:

(a) *On written approval of the board of directors* of the appraisal district, the chief appraiser is entitled to appeal an order of the appraisal review board determining:

(1) a taxpayer protest as provided by Subchapter C, Chapter 41, subject to Subsection (b); or

TEX. PROP. TAX CODE § 42.02(a)(1) (emphasis added). This Court must adhere to that clear language and enforce the prerequisite of board written approval. *See, e.g., Klein v. Hernandez*, 315 S.W.3d 1, 9 (Tex. 2010) (“Unless a statute is ambiguous, we must follow the clear language of the statute.”) (quotation and citation omitted). The plain-meaning doctrine rests on the tenet that “every word or phrase in a statute is presumed to have been intentionally used with a meaning and a purpose,” *In re Allen*, 366 S.W.3d 696, 706 (Tex. 2012) (orig. proceeding), and the words chosen by the Legislature “should be the surest guide to legislative intent,” *Fitzgerald v. Advanced Spine Fixation Sys., Inc.*, 996 S.W.2d 864, 866 (Tex. 1999).

16. Moreover, the plain wording of Section 42.02(a)(1) uses the singular and not the plural, indicating that a blanket board of directors’ approval of multiple tax years or multiple appraisal review board determinations involving multiple property owners does not satisfy Section 42.02(a). A common-sense understanding of the phrase “entitled to appeal an order” means that the appeal of a single order is being permitted by any “written approval.” *See* TEX. GOV’T CODE § 311.011(a) (“Words and phrases shall be read in context and construed according to the rules of grammar and common usage.”). The term “approval” connotes the consideration and determination of an issue, which is impossible prior to its existence. The Court must take the language that appears in Section 42.02(a) to mean what the Legislature wrote.

17. Indeed, the property tax case law does not support TCAD’s notion that board of director approval of an “appeal” could apply to groups of appeals, particularly ones in nonexistent cases at the time of a supposed board approval. In *Atascosa County Appraisal District v. Tymrak*, the Supreme Court of Texas made clear that the term “appeal” in Chapter 42 of the Property Tax Code means a specific proceeding filed in a district challenging an appraisal review board order issued in a particular year. 858 S.W.2d 335, 336-37 (Tex. 1993). *Tymrak* involved multi-year

property tax litigation, and in deciding the attorney’s fee award, the Court held that the statutory term “appeal” does not denote multiple appeals regarding the same property or groups of appeals.<sup>3</sup>

The same understanding of “appeal” applies here.

18. The plain wording of Section 42.02(a) uses the singular and not the plural, indicating that a blanket board of director approval of multiple tax years or multiple appraisal review board determinations involving multiple property owners does not satisfy Section 42.02(a). This is consistent with the Supreme Court’s interpretation of “appeal” in *Tymrak*.

19. Moreover, the statutory requirement for board of director approval would be meaningless if it could be obtained prospectively or before a taxpayer protest was initiated in a wholesale manner. A court must give meaning to all of a statute’s terms, and interpret it to avoid absurd results. *See, e.g., 20801, Inc. v. Parker*, 249 S.W.3d 392, 396 (Tex. 2008) (“[W]e . . . interpret it to give effect to every part.”) (quotations and citation omitted); *Employees Ret. Sys. of Tex. v. Jones*, 58 S.W.3d 148, 153 (Tex. App.—Austin 2001, no pet.); *see also* TEX. GOV’T CODE § 311.021(2) (“entire statute is intended to be effective”); *id.* § 311.021(3) (“a just and reasonable result” intended in enacting the statute). The plain language of the statute is clear and unambiguous stating: “**On written approval** of the board of directors of the appraisal district, the chief appraiser

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<sup>3</sup> Chapter 42 of the Texas Property Tax Code is entitled “Judicial Review” and contains many provisions governing the appeals of appraisal review board orders to district court. Section 42.29 of the Property Tax Code authorizes recovery of attorney’s fees in an “appeal” to district court. In *Tymrak*, the appraisal district argued that despite the fact that multiple tax years were litigated, the dispute involved only one “appeal” (which would result in a lower cap being applied to the recovery of attorney’s fees). The Supreme Court disagreed by looking at the Tax Code provisions as a whole in Chapter 42 and noted that a taxpayer must exhaust Tax Code remedies *each year* in order to invoke the district court’s jurisdiction over the appeal for that year. In other words, a taxpayer cannot exhaust Tax Code remedies for one year invoking the court’s jurisdiction and then assert the Tax Code provisions have been exhausted for subsequent years without separately and independently doing so for the subsequent years. *Id.* at 337. The Supreme Court concluded, “it is clear that an “appeal” for purposes of Section 42.29 concerns only one tax year. The taxpayer must pursue the annual administrative process for each tax year that he wants to appeal to the trial court.” *Id.* at 337.

is entitled to appeal **an order** of the appraisal review board determining: (1) **a taxpayer protest...**. The terms “an appeal” and “a taxpayer protest” have plain and common meanings that must be enforced here. *See* TEX. GOV’T CODE § 311.011(a) (“Words and phrases shall be read in context and construed according to the rules of grammar and common usage.”).

20. Further, this Court cannot ignore the Legislature’s deliberate decision to add the requirement for board of director approval in 2001. *See* Exhibit “H”. When originally enacted in 1979, a lawsuit filed by a chief appraiser under Section 42.02 did not require written approval by the board of directors of the appraisal district. The requirement to obtain written board of director approval was added to Section 42.02 in 2001 out of obvious concern of potential abuse. *See* Exhibit “G.” The requirement to first obtain written approval from the board of directors safeguards taxpayers by requiring specific board approval before an appraisal district can appeal an order and file suit against a property owner. TCAD’s position that a blanket approval issued years before even the protest or the Appraisal Review Board order is issued on that protest effectively eliminates the statutory requirement of the board of directors’ approval.

21. Agencies are creatures of statute and their powers are limited by their enabling statutes. *Freightliner Corp. v. Motor Vehicle Bd. of Tex. Dep’t of Transp.*, 255 S.W.3d 356, 365 (Tex. App.–Austin 2008, pet. denied); *see Pub. Util. Comm’n of Tex. v. GTE–Sw., Inc.*, 901 S.W.2d 401, 406 (Tex. 1995). “As a general rule, the legislature impliedly intends that an agency should have whatever power is reasonably necessary to fulfill a function or perform a duty that the legislature has expressly placed in the agency.” *GTE–Sw., Inc.*, 901 S.W.2d at 407. “The agency may not, however, on a theory of necessary implication ... exercise what really amounts to a new and additional power or one that contradicts the statute, no matter that the new power is viewed as being expedient for administrative purposes.” *Id.* Here, while TCAD’s exercise of power may well

be convenient for its purposes, TCAD may not contradict the limitations of the tax code in order to achieve this convenience. *See id.*; *see also Denton Cnty. Elec. Co-op., Inc. v. Pub. Util. Comm'n of Texas*, 818 S.W.2d 490, 492 (Tex. App.—Texarkana 1991, writ denied).

22. Based on the plain language of Section 42.02(a), controlling case law, the rules of statutory construction and the holding in *Tymrak*, it is clear that a general board of director's resolution authorizing the chief appraiser to appeal Appraisal Review Board orders issued two years preceding the tax year in question does not constitute written approval to "appeal" an order of the Appraisal Review Board in 2019.

**II. Because TCAD failed to obtain the statutorily required permission from the TCAD board, the remaining cause must be dismissed for lack of jurisdiction.**

23. TCAD's failure to satisfy the statutory prerequisite of written board permission for the filing of an appeal means that this Court lacks jurisdiction for at least three reasons.

24. First, the Texas Property Tax Code is a "pervasive regulatory scheme" and "to properly invoke the subject-matter jurisdiction of the district court, the taxing unit must exhaust its administrative remedies before filing suit for judicial review." *City of Austin v. Travis Central Appraisal Dist.*, 506 S.W. 3d 607, 617-18 (Tex. App.—Austin 2016, no pet.).

25. In *Travis Central Appraisal Dist. v. Marshall Ford Marina, Inc.*, No. 03-05-00784-CV, 2009 WL 2900743, at \*5 (Tex. App.—Austin Sept. 9, 2009, no pet.) (mem. op.), the Third Court of Appeals made clear that appraisal districts and taxing units are held to the same exclusive remedies in the Property Tax Code as taxpayers are. Accordingly, it is well established that in order to invoke the district court's jurisdiction, TCAD must exhaust the Property Tax Code's exclusive remedies. It failed to do so here, and its cause must be dismissed for lack of jurisdiction.

26. Second, TCAD's suit was filed without the required statutory authority and the deadline for filing suit (with the required statutory authority) under Section 42.21(a) of the Tax Code has now run. TCAD's petition for review was not authorized and is invalid. It is now unable to file an authorized petition for review that complies with the statutory timing mandates. The statutory scheme includes no opportunity for chief appraisers to cure jurisdictional defects. *Cf. generally*, TEX. TAX CODE §42.231 (permitting a remand only for taxpayers to return to the appraisal review board to cure a failure to exhaust remedies).

Section 42.21(a) is entitled "Petition for Review" and states:

(a) A party who appeals as provided by this chapter must file a petition for review with the district court within **60 days** after the party received notice that a final order has been entered from which an appeal may be had or at any time after the hearing but before the 60-day deadline. **Failure to timely file a petition bars any appeal under this chapter.**

(emphasis added)

Meeting the 60-day deadline is a jurisdiction requirement. "The failure to file the petition for review timely deprives the trial court of jurisdiction over the claim." *Dolenz v. Dallas Central Appraisal District*, 259 S.W.3d 331, 334 (Tex. App.—Dallas 2008, pet. denied).

27. In this case, TCAD received notice that a final order was entered on August 16, 2019, at the latest (i.e. the date of the chief appraiser's notice of intent to appeal, *see* Exhibit "C"). As such, under Section 42.21(a) of the Tax Code, TCAD's deadline to file its petition for review (with the required authority) was October 15, 2019. Because TCAD has exceeded the 60-day time frame (of October 15, 2019), TCAD failed to meet the statutory deadline and it is now impossible for TCAD to timely file an authorized and valid appeal under Section 42.21(a) of the Tax Code. Accordingly, the trial court lacks jurisdiction due to TCAD's failure to file a valid and authorized

lawsuit and its suit should be dismissed for failing to meet the statutorily mandated deadline. *See, e.g. Dolenz*, 259 S.W.3d at 334.

28. Third, when a statute creates right not existing at common law and the statute prescribes a remedy to enforce the right, compliance with the statutory requirement is jurisdictional. *See Bullock v. Amoco Prod Co.* 608 S.W.2d 899, 901 (Tex. 1980) (per curiam) (holding that when a statute creates a right not existing at common law and prescribes a remedy to enforce the right, compliance with the statutory requirements is jurisdictional); *accord Appraisal Rev. Bd. v. Int'l Church of Four Square Gospel*, 719 S.W.2d 160, 160 (Tex. 1986) (per curiam).

In the property tax context, one court succinctly explains:

Where a statute creates a right not existing at common law (such as the right to appeal granted in the section of the tax code under discussion) and prescribes a remedy to enforce that right, the courts have subject matter jurisdiction to act only in the manner provide ty the state that created the right. This principle applies with full force to the Texas Tax Code.

*Fountain Parkway, Ltd. v. Tarrant Appraisal District.* 920 S.W.2d 799, 802 (Tex. App.—Fort Worth 1996, writ denied) (citations omitted).

29. Here, TCAD failed to comply with the plain statutory requirement of written approval by its board. Having failed to satisfy the statutory prerequisite to appeal, the cause must be dismissed for lack of jurisdiction.

30. In summary, TCAD's appeal should be dismissed for lack of jurisdiction because: (1) TCAD failed to exhaust administrative remedies by not obtaining written approval from the TCAD Board of Directors to appeal the July 31, 2019 Appraisal Review Board order determining TDSL's 2019 protest on PID 352532; (2) TCAD failed to file suit within the time prescribed by

Section 42.21(a) of the Tax Code; and (3) TCAD did not comply with the prescribed statutory remedies to enforce its rights.

**PRAYER**

Defendant Texas Disposal Systems Landfill, Inc. requests that Plaintiff TCAD's cause of action be dismissed for lack of jurisdiction, all costs be taxed against the Plaintiff, and that Defendant TDSL be awarded such other and further relief to which it may be justly entitled.

Respectfully submitted,

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By: /s/ Lorri Michel

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**ATTORNEYS FOR DEFENDANT  
TEXAS DISPOSAL SYSTEMS LANDFILL,  
INC.**

**CERTIFICATE OF SERVICE**

This is to certify that on January 24, 2020, in accordance with Rule 21(a) of the Texas Rules of Civil Procedure, a true and correct copy of the foregoing document was served on the attorney for Plaintiffs as follows:

Via Email/ECF System:karen@texaslaw.com; mary@texaslaw.com

Karen Evertson & Mary Sanchez  
EVERTSON & SANCHEZ, P.C.  
c/o Travis Central Appraisal District  
Attn: Legal Department  
8314 Cross Park Dr.  
Austin, Texas 78754  
Telephone: (512) 834-9317  
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\  
\\

**ATTORNEYS FOR PLAINTIFFS**

/s/ Lorri Michel  
LORRI MICHEL/SHANE ROGERS

**EXHIBIT "A"**

DEC 19 2019 JG

CAUSE NO. D-1-GN-19-006394

At 11:55 A.M.  
Velva L. Price, District Clerk

TRAVIS CENTRAL APPRAISAL	§	IN THE DISTRICT COURT OF
DISTRICT, BY AND THROUGH MARYA	§	
CRIGLER, ACTING IN HER OFFICIAL	§	
CAPACITY AS CHIEF APPRAISER OF	§	
TRAVIS CENTRAL APPRAISAL	§	
DISTRICT,	§	
<b>Plaintiff</b>	§	
	§	
vs.	§	TRAVIS COUNTY, TEXAS
	§	
TEXAS DISPOSAL SYSTEMS	§	
LANDFILL, INC.,	§	
	§	
<b>Defendant.</b>	§	200 <sup>th</sup> JUDICIAL DISTRICT

**ORDER GRANTING DEFENDANT TEXAS DISPOSAL SYSTEMS LANDFILL, INC.'S  
FIRST AMENDED PARTIAL PLEA TO THE JURISDICTION**

CAME and was heard on November 13, 2019, Defendant Texas Disposal Systems Landfill, Inc.'s First Amended Partial Plea to the Jurisdiction. Plaintiff and Defendant appeared through their respective counsel. After considering the Plea, the Response, legal authority and argument of counsel, the Court finds the First Amended Partial Plea is meritorious and should be granted.

IT IS THEREFORE ORDERED, the Defendant's First Amended Partial Plea to the Jurisdiction is hereby GRANTED and as a result, the Plaintiff's market value claim is dismissed from this Cause for lack of jurisdiction, leaving as the only cause of action in this Cause the Plaintiff's claim of unequal appraisal under Section 42.26(a)(3) of the Texas Property Tax Code.

18 Dec, 2019  
DATED

  
PRESIDING DISTRICT COURT JUDGE  
TRAVIS COUNTY, TEXAS

ORDER DETERMINING PROTEST

APPRAISAL REVIEW BOARD FOR:
TRAVIS CENTRAL APPRAISAL DISTRICT
8314 CROSS PARK DR
AUSTIN TX 78714-9012

Owner: TEXAS DISPOSAL SYSTEMS LANDFILL INC
Prop ID: 352532
Case #: 2019-93759
Ref ID: 04560801030000
Legal Desc: ABS 24 DELVALLE S ACR 344.5920 (1-D-1)

RECEIVED AUG 26 2019

ORDER DETERMINING PROTEST OR ORDER OF DISMISSAL

On July 23, 2019, the Appraisal Review Board of TRAVIS County, Texas, heard the protest of TEXAS DISPOSAL SYSTEMS LANDFILL INC concerning the appraisal records for tax year 2019.

The Board delivered proper notice of the date, time, and place of the hearing. The property owner or agent and the chief appraiser of the appraisal district were given the opportunity to testify and to present evidence. After considering the evidence and arguments presented at the hearing, the Board has determined that the protest concerned the following action(s) permitted by Section 41.41(a), Tax Code:

Unequal appraisal

Based on the evidence, the Board makes the following determination(s) as indicated by X mark and hereby issues the following as its ORDER DETERMINING PROTEST OR ORDER OF DISMISSAL:

Table with 2 columns: Market Value, Equal Appraisal Value. Row 1: TOTAL VALUE: 2,800,000

- \_\_\_\_\_ The property's appraised value is excessive, and the appraisal records should be changed to \$ from the CAD value of \$ . \*
\_\_\_\_\_ The property's market value is excessive, and the appraisal records should be changed to \$ from the CAD value of \$ . \*
\_\_\_\_\_ The appraised or market value of the subject property is not excessive and the appraisal records should not be changed or should be increased. The appraised value is \$ , and the market value is \$ .
X \_\_\_\_\_ The subject property was unequally appraised, and the appraisal records should be adjusted to reflect a value of \$ 2,800,000
\_\_\_\_\_ The subject property was not unequally appraised, and the appraisal records should reflect the appraised value of \$ .
\_\_\_\_\_ The subject property qualified for the exemption for which application was made, and the appraisal records should be changed.
\_\_\_\_\_ The subject property did NOT qualify for the exemption for which application was made, and the appraisal records should not be changed.
\_\_\_\_\_ The subject property qualified for special appraisal, and the appraisal records should be changed to reflect an appraised value of \$ .
\_\_\_\_\_ The subject property did NOT qualify for special appraisal, and the appraisal records should not be changed.
\_\_\_\_\_ The property owner's protest concerning other matters permitted by Section 41.41(a) is upheld and the appraisal records should be changed to reflect the following change(s):
\_\_\_\_\_ The property owner's protest concerning other matters permitted by Section 41.41(a) is denied, and the appraisal records should not be changed.
\_\_\_\_\_ The appraisal review board lacks jurisdiction to determine the protest and hereby dismisses the protest.
\_\_\_\_\_ Appellant's motion under is granted, and the appraisal records should be changed to \$ from the CAD value of \$ . \*\*
\_\_\_\_\_ Appellant's motion under is denied, and the appraisal records should not be changed.

\*If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.

\*\* In the event of a change related to a 25.25D motion, a 10% tax penalty will be applied.

Signed On 07/31/19

Sign Here

Betty Thompson

Chairman, Travis Appraisal Review Board

## NOTICE OF FINAL ORDER

APPRAISAL REVIEW BOARD FOR: 9214 7901 0835 4900 9288 47  
TRAVIS CENTRAL APPRAISAL  
DISTRICT  
8314 CROSS PARK DR  
AUSTIN TX 78714-9012

2006

MORRISON & HEAD LP  
4210 SPICEWOOD SPRINGS RD STE 211  
AUSTIN, TX 78759

Prop ID: 352532  
Case #: 2019-93759  
Ref ID: 04560801030000  
Legal Desc: ABS 24 DELVALLE S ACR  
344.5920 (1-D-1)

Date: 07/31/19

## NOTICE OF FINAL ORDER

A PROPERTY OWNER HAS A RIGHT TO APPEAL IN DISTRICT COURT AN APPRAISAL REVIEW BOARD ORDER DETERMINING A PROTEST AS PROVIDED BY TEXAS TAX CODE CHAPTER 42. TO APPEAL SUCH AN ORDER TO DISTRICT COURT, A PARTY MUST FILE A PETITION FOR REVIEW WITH THE DISTRICT COURT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE THAT A FINAL ORDER HAS BEEN ENTERED FROM WHICH AN APPEAL MAY BE HAD OR AT ANY TIME AFTER THE HEARING BUT BEFORE THE 60-DAY DEADLINE. A PROPERTY OWNER ALSO HAS A RIGHT TO APPEAL IN DISTRICT COURT A DETERMINATION OF AN APPRAISAL REVIEW BOARD ON A MOTION FILED UNDER TEXAS TAX CODE SECTION 25.25. THE LAW PROVIDES THAT TO FILE SUIT TO COMPEL AN APPRAISAL REVIEW BOARD TO ORDER A CHANGE IN THE APPRAISAL ROLL UNDER SECTION 25.25, A PARTY MUST FILE SUIT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE OF THE APPRAISAL REVIEW BOARD'S DETERMINATION OF A MOTION UNDER SECTION 25.25 OR A DETERMINATION THAT THE PROPERTY OWNER HAS FAILED TO COMPLY WITH THE PRE-PAYMENT REQUIREMENTS. FAILURE TO TIMELY FILE A PETITION BARS AN APPEAL TO DISTRICT COURT.

A PARTY OTHER THAN A PROPERTY OWNER, IN ORDER TO EXERCISE THE PARTY'S RIGHT TO APPEAL AN ORDER OF AN APPRAISAL REVIEW BOARD, MUST FILE A WRITTEN NOTICE OF APPEAL WITHIN 15 DAYS AFTER THE DATE THE PARTY RECEIVES THIS NOTICE OR, IN THE CASE OF A TAXING UNIT, WITHIN 15 DAYS AFTER THE DATE THE TAXING UNIT RECEIVES NOTICE PURSUANT TO TEXAS TAX CODE SECTION 41.07.

For more information regarding appeal to district court, you should consult Texas Tax Code Chapter 42 and the clerk of the court. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, a property owner may appeal through binding arbitration an appraisal review board order determining a protest filed under Section 41.41(a)(1) or (2) of the Texas Tax Code concerning the appraised or market value of property if:

- (1) the property qualifies as the owner's residence homestead under Section 11.13 of the Texas Tax Code; or
- (2) the appraised or market value, as applicable, of the property as determined by the order is \$5 million or less.

To appeal an appraisal review board order through binding arbitration, a property owner must file with the appraisal district not later than the 60th day after the date the property owner receives notice of the order:

- (1) a completed request for binding arbitration, a copy of which is enclosed with this notice; and
- (2) an applicable arbitration deposit made payable to the comptroller in the amount provided under Chapter 41A of the Texas Tax Code.

For more information regarding appeal through binding arbitration, you should consult Texas Tax Code Chapter 41A and Comptroller Rule 9.4251-9.4266. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, certain property owners may appeal to the State Office of Administrative Hearings (SOAH) an appraisal review board order determining a protest concerning the appraised or market value of property brought under Section 41.41(a)(1) or (2) of the Texas Tax Code if the appraised or market value, as applicable, of the property that was the subject of the protest, as determined by the appraisal review board order, is more than \$1 million.

To appeal an appraisal review board order to SOAH, a property owner must file with the chief appraiser of the appraisal district not later than the 30th day after the date the property owner receives notice of the order:

- (1) a completed notice of appeal to SOAH, a copy of which is enclosed with this notice; and
- (2) not later than the 90th day after the date the property owner receives the notice of order a deposit of \$1,500 made payable to SOAH must be filed with the appraisal district.

For more information regarding appeal to SOAH, you should consult Texas Government Code Chapter 2003 and related SOAH rules. If you need legal advice, you should consult an attorney.

It is important to note that the pendency of an appeal, whether to district court, through binding arbitration, or to SOAH, does not affect the delinquency date for the taxes on the property subject to the appeal. For more specific information, consult the applicable statutes and rules.

**EXHIBIT "C"**

**TRAVIS CENTRAL APPRAISAL DISTRICT**

**BOARD OFFICERS**  
TOM BUCKLE  
CHAIRPERSON  
BRUCE GRUBE  
VICE CHAIRPERSON  
JAMES VALADEZ  
SECRETARY



MARYA CRIGLER  
CHIEF APPRAISER

**BOARD MEMBERS**  
THERESA BASTIAN  
BRUCE ELFANT  
BLANCA ZAMORA-GARCIA  
ANTHONY NGUYEN  
ELEANOR POWELL  
RYAN STEGLICH  
FELIPE ULLOA

August 16, 2019

VIA CERTIFIED MAIL RR NO. 70051160000013977339 and VIA HAND DELIVERY

Ms. Betty Thompson, Chairman  
Travis Appraisal Review Board  
8314 Cross Park Drive  
Austin, Texas 78714-9012

Received  
AUG 19 2019  
MICHEL | GRAY

**RE: Notice of Appeal of Travis Appraisal Review Board Determination  
Property ID No. 352532**

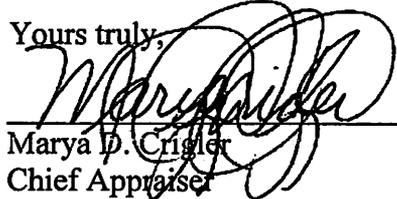
Dear Ms. Thompson:

Travis Central Appraisal District, by and through Marya D. Crigler, acting in her official capacity as Chief Appraiser, hereby gives notice of intent to appeal Travis Appraisal Review Board's determination of the taxpayer's protest of the District's 2019 tax year valuation of the property listed below:

Travis Central District Property ID Nos. 352532

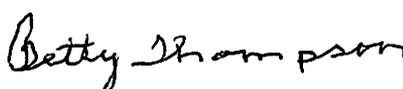
Owner(s): Texas Disposal Systems Landfill, Inc.

Yours truly,

  
Marya D. Crigler  
Chief Appraiser

Hand Delivered: 8-16-2019

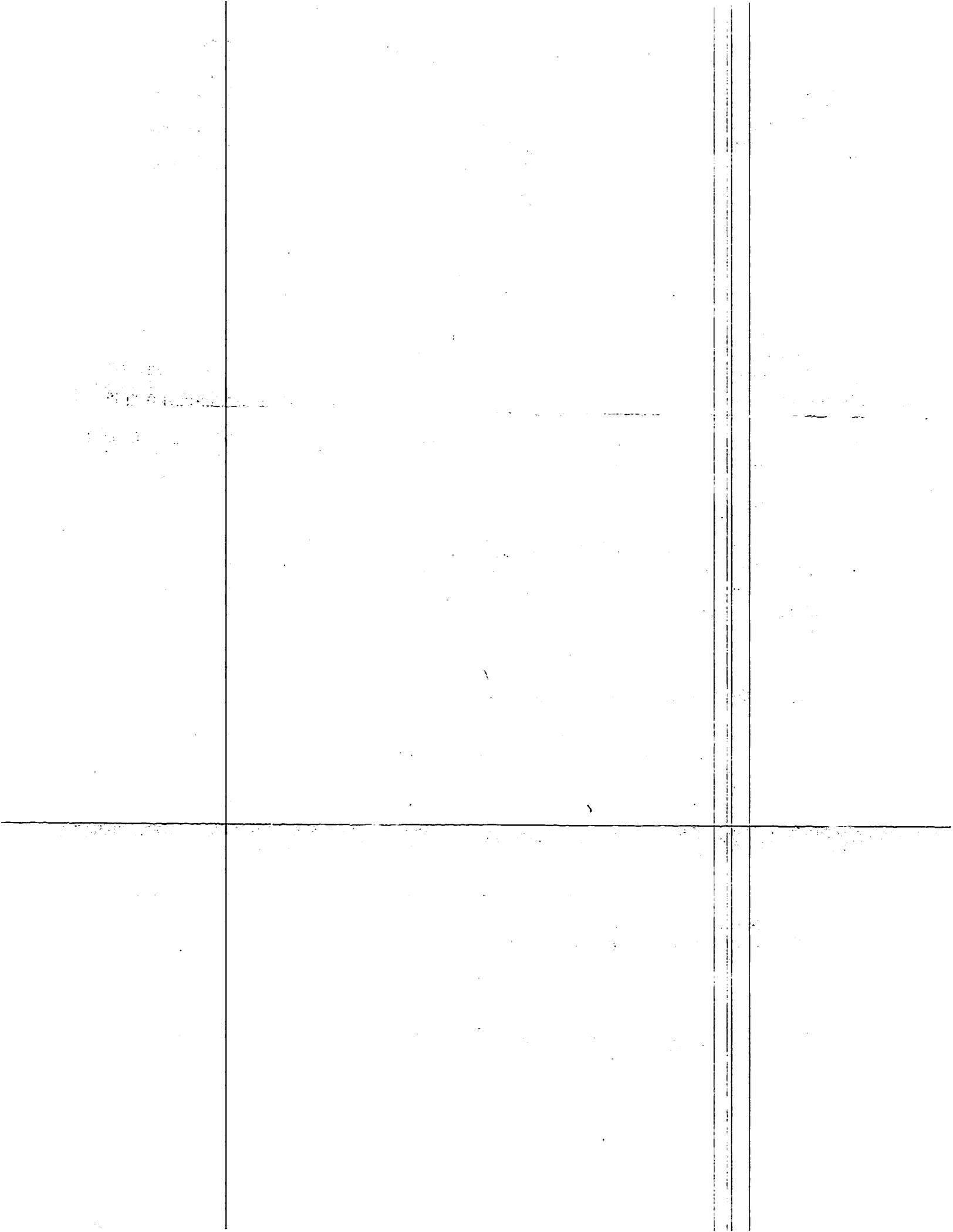
Printed Name: Betty Thompson, ARB Chairman

Signature: 

CC: Texas Disposal Systems Landfill Inc.—PO Box 17126, Austin, TX 78760  
(Via Certified Mail/RR 70051160000013977346)

Morrison & Head, LP—4210 Spicewood Springs Rd. #211, Austin, TX 78759  
(Via Certified Mail/RR 70051160000013977322)

Lorri Michel, attorney for Catherine Tower, LLC—812 W. 11th Street, Suite 301, Austin, TX 78701  
(Via Certified Mail/RR 70051160000013977315)



**CAUSE NO. D-1-GN-14-004240**

<b>TEXAS DISPOSAL SYSTEMS LANDFILL, INC.</b>	§	<b>IN THE DISTRICT COURT OF</b>
	§	
<b>Plaintiff</b>	§	
	§	
<b>vs.</b>	§	<b>TRAVIS COUNTY, TEXAS</b>
	§	
<b>TRAVIS CENTRAL APPRAISAL DISTRICT</b>	§	
	§	
<b>Defendant</b>	§	<b>53rd JUDICIAL DISTRICT</b>

**PLAINTIFF’S FIFTH AMENDED PETITION**

TO THE HONORABLE JUDGE OF SAID COURT:

COMES NOW, Plaintiff Texas Disposal Systems Landfill, Inc. (“TDSL”), and files this Fifth Amended Petition against Defendant Travis Central Appraisal District (“TCAD”) and respectfully shows:

**Discovery Control Level and Relief Sought**

1. TDSL intends for discovery to be conducted under a Level 3 plan under TEX. R. CIV. P. 190.4. The monetary relief sought is over \$1,000,000.

**The Parties**

2. Plaintiff TDSL is the owner of certain real property within the jurisdictional limits of the Defendant TCAD.

3. Defendant TCAD is responsible for appraising all taxable property within its jurisdiction pursuant to Section 6.01 of the Texas Property Tax Code. Defendant has been served and has appeared in this cause.

**Jurisdiction**

4. This Court has jurisdiction over this matter pursuant to Sections 42.01 and 42.21 of the Texas Property Tax Code.

**Venue**

5. Pursuant to Section 42.22 of the Texas Property Tax Code, venue is proper in the District Court of Travis County, Texas.

**The Property**

6. TDSL is the owner of certain real property (“the Property”), which is the subject of this suit. The Property is located within the boundaries of TCAD. The Property is described by TCAD as follows and has been appraised by TCAD with the following appraised values for the years 2014, 2015, 2016 and 2019<sup>1</sup>:

PID	Legal Description	2014 Appraised Value	2015 Appraised Value	2016 Appraised Value	2019 Appraised Value
352532	ABS 24 DELVALLE S ACRE 344.5920	\$14,808,711	\$12,602,391	\$19,777,617	\$2,800,000

---

<sup>1</sup> TCAD’s records reflect the “appraised value” challenged herein by TDSL under Section 42.26(a)(3) as the Property’s “market value”. See Exhibit “A”, true and correct copies of TCAD’s Property Details for tax years 2014, 2015, 2016 & 2019.

7. For the 2014, 2015, 2016 and 2019 tax years, TDSL timely protested TCAD's proposed appraised values for the Property and appeared before the Appraisal Review Board ("the ARB"). Thereafter, the ARB issued its Notices of Final Orders from which this appeal is taken. Accordingly, conditions precedent have been met.

**Cause of Action Under Section 42.26(a)(3)**  
**of the Texas Property Tax Code**

8. The final orders of the ARB established unequal appraisals of the Property. Plaintiff alleges that the 2014, 2015, 2016 and 2019 appraised values of the Property constitute unequal appraisals of the Property in that the ARB's values exceed the median appraised value of a reasonable number of comparable properties appropriately adjusted. Therefore, pursuant to Section 42.26(a)(3) of the Texas Property Tax Code, TDSL is entitled to reductions of the appraised values of the Property.

**Request to Preserve Rights and Impose Duties Required by Law**  
**Pursuant to Section 42.24**

9. Pursuant to Section 42.24, TDSL requests the Court enter orders necessary to ensure equal treatment under the law and enter orders necessary to preserve rights protected by and impose duties required by the law.

**Recovery of Attorneys' Fees Under  
Section 42.29 of the Texas Property Tax Code**

10. Due to TCAD's unlawful valuations of the Property, it was necessary for TDSL to employ attorneys and pursue this cause of action. Accordingly, TDSL is entitled to recover from TCAD reimbursement of all reasonable attorneys' fees incurred in the bringing of this petition, including fees incurred through all stages of the Texas courts, both trial and appellate courts, in order to obtain a final judgment and exhaust all appellate remedies.

**Prayer**

**WHEREFORE, PREMISES CONSIDERED**, Plaintiff TDSL requests that Defendant TCAD be cited to answer and appear, and that upon trial of this matter, the Court render the following judgment, which:

- a) Reduces the 2014, 2015, 2016 and 2019 appraised values of the Property to equal and uniform appraisals conforming to the values calculated in accordance with Section 42.26(a)(3) of the Texas Property Tax Code,
- b) Declares the Final Orders of the Appraisal Review Board to be unlawful and therefore null and void, with no force and effect;
- c) Orders TCAD and all constituent taxing units of TCAD to correct the tax rolls to show the proper values of the Property pursuant to Sections 42.41 and 42.43 of the Texas Property Tax Code;
- d) Awards TDSL all reasonable attorneys' fees incurred in prosecuting this petition through both trial and appellate courts;
- e) Awards TDSL all pre-judgment and post-judgment interest as allowed by law;

- f) Awards TDSL all costs of court; and
- g) Preserves rights protected by and impose duties required by law pursuant to Section 42.24 of the Texas Property Tax Code; and
- h) Awards TDSL all other and further relief, special and general, legal or equitable to which TDSL is justly entitled.

Respectfully submitted,

**MICHEL | GRAY, LLP**  
812 W. 11<sup>th</sup> Street, Suite 301  
Austin, Texas 78701  
(512) 477-0200 Telephone  
(512) 477-6636 Facsimile

By: /s/ Lorri Michel

**LORRI MICHEL**  
State Bar No. 14009460  
lorri@michelgray.com  
**SHANE ROGERS**  
State Bar No. 24037384  
shane@michelgray.com

**ALEXANDER DUBOSE  
& JEFFERSON LLP**

By: /s/ Wallace B. Jefferson

**Wallace B. Jefferson**  
State Bar No. 00000019  
wjefferson@adjtlaw.com  
**Melanie D. Plowman**  
State Bar No. 2002777  
mplowman@adjtlaw.com  
515 Congress Avenue, Suite 2350  
Austin, Texas 78701-3562  
Telephone: (512) 482-9300  
Facsimile: (512) 482-9303

**ATTORNEYS FOR PLAINTIFF**

**CERTIFICATE OF SERVICE**

This is to certify that on September 9, 2019, in accordance with Rule 21(a) of the Texas Rules of Civil Procedure, a true and correct copy of the foregoing document was served on the attorney for Defendant as follows:

**Via Email/ECF System:** karen@texaslaw.com & mary@texaslaw.com

Karen Evertson & Mary Sanchez  
Evertson & Sanchez, PC  
6101 Sheridan Avenue  
Austin, TX 78723  
Phone: (512) 323-0797

**ATTORNEYS FOR DEFENDANT  
TRAVIS CENTRAL APPRAISAL DISTRICT**

*/s/ Lorri Michel*

\_\_\_\_\_  
Lorri Michel

**Travis CAD**

**Property Search Results > 352532 TEXAS DISPOSAL SYSTEMS LANDFILL INC for Year 2014**

Tax Year:

**Property**

**Account**

Property ID:	352532	Legal Description:	ABS 24 DELVALLE S ACR 344.5920 (1-D-1)
Geographic ID:	0456080103	Zoning:	
Type:	Real	Agent Code:	ID:2006
Property Use Code:			
Property Use Description:			

**Protest**

Protest Status:	
Informal Date:	
Formal Date:	

**Location**

Address:	3306 F M RD 1327 TX 78725	Mapsc0:	735E
Neighborhood:	3DUMP	Map ID:	045608
Neighborhood CD:	3DUMP		

**Owner**

Name:	TEXAS DISPOSAL SYSTEMS LANDFILL INC	Owner ID:	312424
Mailing Address:	PO BOX 17126  AUSTIN , TX 78760-7126	% Ownership:	100.0000000000%

Exemptions:

**Values**

(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$1,429,182	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$13,018,742	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$360,787	\$6,271
(+) Timber Market Valuation:	+	\$0	\$0
-----			
(=) Market Value:	=	\$14,808,711	
(-) Ag or Timber Use Value Reduction:	-	\$354,516	
-----			
(=) Appraised Value:	=	\$14,454,195	

(-) HS Cap: - \$0

(=) Assessed Value: = \$14,454,195

**Taxing Jurisdiction**

Owner: TEXAS DISPOSAL SYSTEMS LANDFILL INC

% Ownership: 100.0000000000%

Total Value: \$14,808,711

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimate
03	TRAVIS COUNTY	0.456300	\$14,454,195	\$14,454,195	\$65,
06	DEL VALLE ISD	1.470000	\$14,454,195	\$14,454,195	\$212,
0A	TRAVIS CENTRAL APP DIST	0.000000	\$14,454,195	\$14,454,195	
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	0.126400	\$14,454,195	\$14,454,195	\$18,
51	TRAVIS CO ESD NO 11	0.098100	\$14,454,195	\$14,454,195	\$14,
68	AUSTIN COMM COLL DIST	0.094200	\$14,454,195	\$14,454,195	\$13,
Total Tax Rate:		2.245000			
				Taxes w/Current Exemptions:	\$324,
				Taxes w/o Exemptions:	\$324,

**Improvement / Building**

<b>Improvement #1:</b>	OFFICE (SMALL)	<b>State Code:</b>	F1	<b>Living Area:</b>	4040.0 sqft	<b>Value:</b> \$222,076
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Type	Description	Class CD	Exterior Wall	Year Built	SQFT
1ST	1st Floor	D - 3		1996	4040.0
011	PORCH OPEN 1ST F	* - 2		1996	105.0
061	CARPORT ATT 1ST	* - 2		1996	1575.0
511	DECK	WAC - *		1996	30.0
511	DECK	WA - *		1996	30.0
511	DECK	WA - *		1996	448.0

<b>Improvement #2:</b>	Detail Only	<b>State Code:</b>	F5	<b>Living Area:</b>	1.0 sqft	<b>Value:</b> \$1,207,106
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Type	Description	Class CD	Exterior Wall	Year Built	SQFT
1ST	1st Floor	D35 - 1		2005	1.0
551	PAVED AREA	AI - *		0	173194.0
551	PAVED AREA	AS - *		0	12675.0
501	CANOPY	G - *		0	3000.0
501	CANOPY	G - *		0	3600.0
501	CANOPY	G - *		0	12000.0
541	FENCE COMM LF	C8 - *		0	20000.0

**Land**

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1	LAND	Land	218.0000	9496080.00	0.00	0.00	\$13,018,742	\$0

2	NATP	Native Pasture	126.5920	5514347.52	0.00	0.00	\$360,787	\$6,271
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### Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2019	\$178,976	\$2,621,024	5,298	2,742,145	\$0	\$2,742,145
2018	\$1,341,120	\$20,117,295	5,163	21,048,219	\$0	\$21,048,219
2017	\$1,364,768	\$19,636,704	4,283	20,629,583	\$0	\$20,629,583
2016	\$1,401,399	\$18,376,218	4,336	19,405,781	\$0	\$19,405,781
2015	\$1,415,243	\$11,187,148	4,682	12,306,136	\$0	\$12,306,136
2014	\$1,429,182	\$13,379,529	6,271	14,454,195	\$0	\$14,454,195

### Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number
1	4/30/1990	WD	WARRANTY DEED	SCOTT Z T JR ETAL	TEXAS DISPOSAL SYSTEMS LANDFILL INC	11177	00467	
2		WD	WARRANTY DEED		SCOTT Z T JR ETAL	00000	00000	

**Questions Please Call (512) 834-9317**

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# Travis CAD

## Property Search Results > 352532 TEXAS DISPOSAL SYSTEMS LANDFILL INC for Year 2015

Tax Year:

### Property

#### Account

Property ID:	352532	Legal Description:	ABS 24 DELVALLE S ACR 344.5920 (1-D-1)
Geographic ID:	0456080103	Zoning:	
Type:	Real	Agent Code:	ID:2006
Property Use Code:			
Property Use Description:			

#### Protest

Protest Status:	
Informal Date:	
Formal Date:	

#### Location

Address:	3306 F M RD 1327 TX 78725	Mapsco:	735E
Neighborhood:	3DUMP	Map ID:	045608
Neighborhood CD:	3DUMP		

#### Owner

Name:	TEXAS DISPOSAL SYSTEMS LANDFILL INC	Owner ID:	312424
Mailing Address:	PO BOX 17126  AUSTIN , TX 78760-7126	% Ownership:	100.0000000000%

Exemptions:

### Values

(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$1,415,243	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$10,886,211	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$300,937	\$4,682
(+) Timber Market Valuation:	+	\$0	\$0
-----			
(=) Market Value:	=	\$12,602,391	
(-) Ag or Timber Use Value Reduction:	-	\$296,255	
-----			
(=) Appraised Value:	=	\$12,306,136	

(-) HS Cap: - \$0  
 -----  
 (=) Assessed Value: = \$12,306,136

**Taxing Jurisdiction**

Owner: TEXAS DISPOSAL SYSTEMS LANDFILL INC

% Ownership: 100.0000000000%

Total Value: \$12,602,391

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimate
03	TRAVIS COUNTY	0.416900	\$12,306,136	\$12,306,136	\$51,
06	DEL VALLE ISD	1.530000	\$12,306,136	\$12,306,136	\$188,
0A	TRAVIS CENTRAL APP DIST	0.000000	\$12,306,136	\$12,306,136	
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	0.117781	\$12,306,136	\$12,306,136	\$14,
51	TRAVIS CO ESD NO 11	0.100000	\$12,306,136	\$12,306,136	\$12,
68	AUSTIN COMM COLL DIST	0.100500	\$12,306,136	\$12,306,136	\$12,
Total Tax Rate:		2.265181			
				Taxes w/Current Exemptions:	\$278,
				Taxes w/o Exemptions:	\$278,

**Improvement / Building**

**Improvement #1:** OFFICE (SMALL) State Code: F1 Living Area: 4040.0 sqft Value: \$223,742

Type	Description	Class CD	Exterior Wall	Year Built	SQFT
1ST	1st Floor	D - 3		1996	4040.0
011	PORCH OPEN 1ST F	* - 2		1996	105.0
061	CARPORT ATT 1ST	* - 2		1996	1575.0
511	DECK	WAC - *		1996	30.0
511	DECK	WA - *		1996	30.0
511	DECK	WA - *		1996	448.0

**Improvement #2:** Detail Only State Code: F5 Living Area: 1.0 sqft Value: \$1,191,501

Type	Description	Class CD	Exterior Wall	Year Built	SQFT
1ST	1st Floor	D35 - 1		2005	1.0
551	PAVED AREA	AI - *		0	173194.0
551	PAVED AREA	AS - *		0	12675.0
501	CANOPY	G - *		0	3000.0
501	CANOPY	G - *		0	3600.0
501	CANOPY	G - *		0	12000.0
541	FENCE COMM LF	C8 - *		0	20000.0

**Land**

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1	LAND	Land	239.0000	10410840.00	0.00	0.00	\$10,886,211	\$0

2	NATP	Native Pasture	105.5920	4599587.52	0.00	0.00	\$300,937	\$4,682
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### Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2019	\$178,976	\$2,621,024	5,298	2,742,145	\$0	\$2,742,145
2018	\$1,341,120	\$20,117,295	5,163	21,048,219	\$0	\$21,048,219
2017	\$1,364,768	\$19,636,704	4,283	20,629,583	\$0	\$20,629,583
2016	\$1,401,399	\$18,376,218	4,336	19,405,781	\$0	\$19,405,781
2015	\$1,415,243	\$11,187,148	4,682	12,306,136	\$0	\$12,306,136
2014	\$1,429,182	\$13,379,529	6,271	14,454,195	\$0	\$14,454,195

### Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number
1	4/30/1990	WD	WARRANTY DEED	SCOTT Z T JR ETAL	TEXAS DISPOSAL SYSTEMS LANDFILL INC	11177	00467	
2		WD	WARRANTY DEED		SCOTT Z T JR ETAL	00000	00000	

**Questions Please Call (512) 834-9317**

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# Travis CAD

## Property Search Results > 352532 TEXAS DISPOSAL SYSTEMS LANDFILL INC for Year 2016

Tax Year:

### Property

#### Account

Property ID:	352532	Legal Description:	ABS 24 DELVALLE S ACR 344.5920 (1-D-1)
Geographic ID:	0456080103	Zoning:	
Type:	Real	Agent Code:	ID:2006
Property Use Code:			
Property Use Description:			

#### Protest

Protest Status:	
Informal Date:	
Formal Date:	

#### Location

Address:	3306 F M RD 1327 TX 78725	Mapsco:	735E
Neighborhood:	3DUMP	Map ID:	045608
Neighborhood CD:	3DUMP		

#### Owner

Name:	TEXAS DISPOSAL SYSTEMS LANDFILL INC	Owner ID:	312424
Mailing Address:	PO BOX 17126  AUSTIN , TX 78760-7126	% Ownership:	100.000000000000%

Exemptions:

### Values

(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$1,401,399	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$18,000,046	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$376,172	\$4,336
(+) Timber Market Valuation:	+	\$0	\$0
-----			
(=) Market Value:	=	\$19,777,617	
(-) Ag or Timber Use Value Reduction:	-	\$371,836	
-----			
(=) Appraised Value:	=	\$19,405,781	

(-) HS Cap: - \$0

(=) Assessed Value: = \$19,405,781

**Taxing Jurisdiction**

Owner: TEXAS DISPOSAL SYSTEMS LANDFILL INC

% Ownership: 100.0000000000%

Total Value: \$19,777,617

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimate
03	TRAVIS COUNTY	0.383800	\$19,405,781	\$19,405,781	\$74,
06	DEL VALLE ISD	1.520000	\$19,405,781	\$19,405,781	\$294,
0A	TRAVIS CENTRAL APP DIST	0.000000	\$19,405,781	\$19,405,781	
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	0.110541	\$19,405,781	\$19,405,781	\$21,
51	TRAVIS CO ESD NO 11	0.100000	\$19,405,781	\$19,405,781	\$19,
68	AUSTIN COMM COLL DIST	0.102000	\$19,405,781	\$19,405,781	\$19,
Total Tax Rate:		2.216341			
				Taxes w/Current Exemptions:	\$430,
				Taxes w/o Exemptions:	\$430,

**Improvement / Building**

**Improvement #1:** OFFICE (SMALL) State Code: F1 Living Area: 4040.0 sqft Value: \$224,288

Type	Description	Class CD	Exterior Wall	Year Built	SQFT
1ST	1st Floor	D - 3		1996	4040.0
011	PORCH OPEN 1ST F	* - 2		1996	105.0
061	CARPORT ATT 1ST	* - 2		1996	1575.0
511	DECK	WAC - *		1996	30.0
511	DECK	WA - *		1996	30.0
511	DECK	WA - *		1996	448.0

**Improvement #2:** Detail Only State Code: F5 Living Area: 1.0 sqft Value: \$1,177,111

Type	Description	Class CD	Exterior Wall	Year Built	SQFT
1ST	1st Floor	D35 - 1		2005	1.0
551	PAVED AREA	AI - *		0	173194.0
551	PAVED AREA	AS - *		0	12675.0
501	CANOPY	G - *		0	3000.0
501	CANOPY	G - *		0	3600.0
501	CANOPY	G - *		0	12000.0
541	FENCE COMM LF	C8 - *		0	20000.0

**Land**

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1	LAND	Land	239.0000	10410840.00	0.00	0.00	\$18,000,046	\$0

2	NATP	Native Pasture	105.5920	4599587.52	0.00	0.00	\$376,172	\$4,336
---	------	----------------	----------	------------	------	------	-----------	---------

### Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2019	\$178,976	\$2,621,024	5,298	2,742,145	\$0	\$2,742,145
2018	\$1,341,120	\$20,117,295	5,163	21,048,219	\$0	\$21,048,219
2017	\$1,364,768	\$19,636,704	4,283	20,629,583	\$0	\$20,629,583
2016	\$1,401,399	\$18,376,218	4,336	19,405,781	\$0	\$19,405,781
2015	\$1,415,243	\$11,187,148	4,682	12,306,136	\$0	\$12,306,136
2014	\$1,429,182	\$13,379,529	6,271	14,454,195	\$0	\$14,454,195

### Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number
1	4/30/1990	WD	WARRANTY DEED	SCOTT Z T JR ETAL	TEXAS DISPOSAL SYSTEMS LANDFILL INC	11177	00467	
2		WD	WARRANTY DEED		SCOTT Z T JR ETAL	00000	00000	

**Questions Please Call (512) 834-9317**

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# Travis CAD

## Property Search Results > 352532 TEXAS DISPOSAL SYSTEMS LANDFILL INC for Year 2019

Tax Year:

### Property

#### Account

Property ID:	352532	Legal Description:	ABS 24 DELVALLE S ACR 344.5920 (1-D-1)
Geographic ID:	0456080103	Zoning:	
Type:	Real	Agent Code:	ID:2006
Property Use Code:			
Property Use Description:			

#### Protest

Protest Status:	
Informal Date:	
Formal Date:	

#### Location

Address:	3306 F M RD 1327 TX 78725	Mapsco:	
Neighborhood:	3DUMP	Map ID:	045608
Neighborhood CD:	3DUMP		

#### Owner

Name:	TEXAS DISPOSAL SYSTEMS LANDFILL INC	Owner ID:	312424
Mailing Address:	PO BOX 17126  AUSTIN , TX 78760-7126	% Ownership:	100.000000000000%

Exemptions:

### Values

(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$178,976	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$2,557,871	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$63,153	\$5,298
(+) Timber Market Valuation:	+	\$0	\$0
-----			
(=) Market Value:	=	\$2,800,000	
(-) Ag or Timber Use Value Reduction:	-	\$57,855	
-----			
(=) Appraised Value:	=	\$2,742,145	

(-) HS Cap: - \$0

(=) Assessed Value: = \$2,742,145

**Taxing Jurisdiction**

Owner: TEXAS DISPOSAL SYSTEMS LANDFILL INC

% Ownership: 100.0000000000%

Total Value: \$2,800,000

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimat	
03	TRAVIS COUNTY	0.354200	\$2,742,145	\$2,742,145	\$9,	
06	DEL VALLE ISD	1.390000	\$2,742,145	\$2,742,145	\$38,	
0A	TRAVIS CENTRAL APP DIST	0.000000	\$2,742,145	\$2,742,145		
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	0.105221	\$2,742,145	\$2,742,145	\$2,	
51	TRAVIS CO ESD NO 11	0.100000	\$2,742,145	\$2,742,145	\$2,	
68	AUSTIN COMM COLL DIST	0.104800	\$2,742,145	\$2,742,145	\$2,	
6R	TRAVIS CO ESD NO 15	0.100000	\$2,742,145	\$2,742,145	\$2,	
Total Tax Rate:		2.154221				
					Taxes w/Current Exemptions:	\$59,
					Taxes w/o Exemptions:	\$59,

**Improvement / Building**

**Improvement #1:** OFFICE (SMALL) State Code: F1 Living Area: 4040.0 sqft Value: \$32,503

Type	Description	Class CD	Exterior Wall	Year Built	SQFT
1ST	1st Floor	D - 3		1996	4040.0
011	PORCH OPEN 1ST F	* - 2		1996	105.0
061	CARPORT ATT 1ST	* - 2		1996	1575.0
511	DECK	WAC - *		1996	30.0
511	DECK	WA - *		1996	30.0
511	DECK	WA - *		1996	448.0

**Improvement #2:** Detail Only State Code: F5 Living Area: 1.0 sqft Value: \$146,473

Type	Description	Class CD	Exterior Wall	Year Built	SQFT
1ST	1st Floor	D35 - 1		2005	1.0
551	PAVED AREA	AI - *		0	173194.0
551	PAVED AREA	AS - *		0	12675.0
501	CANOPY	G - *		0	3000.0
501	CANOPY	G - *		0	3600.0
501	CANOPY	G - *		0	12000.0
541	FENCE COMM LF	C8 - *		0	20000.0

**Land**

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
---	------	-------------	-------	------	-----------	-----------	--------------	-------------

1	LAND	Land	228.0000	9931680.00	0.00	0.00	\$2,557,871	\$0
2	NATP	Native Pasture	116.5920	5078747.52	0.00	0.00	\$63,153	\$5,298

### Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2019	\$178,976	\$2,621,024	5,298	2,742,145	\$0	\$2,742,145
2018	\$1,341,120	\$20,117,295	5,163	21,048,219	\$0	\$21,048,219
2017	\$1,364,768	\$19,636,704	4,283	20,629,583	\$0	\$20,629,583
2016	\$1,401,399	\$18,376,218	4,336	19,405,781	\$0	\$19,405,781
2015	\$1,415,243	\$11,187,148	4,682	12,306,136	\$0	\$12,306,136
2014	\$1,429,182	\$13,379,529	6,271	14,454,195	\$0	\$14,454,195

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2		WD	WARRANTY DEED		SCOTT Z T JR ETAL	00000	00000	

**Questions Please Call (512) 834-9317**

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CITATION  
THE STATE OF TEXAS  
CAUSE NO. D-1-GN-19-006394

**EXHIBIT "E"**

TRAVIS CENTRAL APPRAISAL DISTRICT, BY AND THROUGH MARYA CRIGLER ACTING IN HER OFFICIAL CAPACITY AS CHIEF APPRAISER OF TRAVIS CENTRAL APPRAISAL DISTRICT, , Plaintiff

vs.

TEXAS DISPOSAL SYSTEMS LANDFILL, INC. , Defendant

TO: TEXAS DISPOSAL SYSTEMS LANDFILL INC  
BY SERVING BOB GREGORY  
12200 CARL ROAD  
BUDA, TEXAS 78610

Defendant, in the above styled and numbered cause:

**YOU HAVE BEEN SUED.** You may employ an attorney. If you or your attorney do not file a written answer with the clerk who issued this citation by 10:00 A.M. on the Monday next following the expiration of twenty days after you were served this citation and petition, a default judgment may be taken against you.

Attached is a copy of the PLAINTIFF'S ORIGINAL PETITION REQUEST FOR DISCLOSURE AND REQUEST FOR PRODUCTION of the PLAINTIFF in the above styled and numbered cause, which was filed on SEPTEMBER 20, 2019 in the 200TH JUDICIAL DISTRICT COURT of Travis County, Austin, Texas.

ISSUED AND GIVEN UNDER MY HAND AND SEAL of said Court at office, October 01, 2019.

REQUESTED BY:  
MARY SANCHEZ  
6101 SHERIDAN AVENUE  
AUSTIN, TX 78723  
BUSINESS PHONE: (512) 323-0797 FAX: (512) 532-6598



*[Handwritten Signature]*

**Valva L. Price  
Travis County District Clerk  
Travis County Courthouse  
1000 Guadalupe, P.O. Box 679003 (78767)  
Austin, TX 78701**

PREPARED BY: MELISSA ROMERO

**RETURN**

Came to hand on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_ o'clock \_\_\_\_ M., and executed at \_\_\_\_\_ within the County of \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_ M., by delivering to the within named \_\_\_\_\_, each in person, a true copy of this citation together with the PLAINTIFF'S ORIGINAL PETITION REQUEST FOR DISCLOSURE AND REQUEST FOR PRODUCTION accompanying pleading, having first attached such copy of such citation to such copy of pleading and endorsed on such copy of citation the date of delivery.

Service Fee: \$ \_\_\_\_\_

Sworn to and subscribed before me this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

**Carlos B. Lopez**  
**Constable Pct. 5, Travis County, Texas**  
Sheriff / Constable / Authorized Person



By: \_\_\_\_\_

Printed Name of Server \_\_\_\_\_

\_\_\_\_\_  
Notary Public, THE STATE OF TEXAS \_\_\_\_\_ County, Texas

D-1-GN-19-006394

CONSTABLE

F01 - 000083666

Original  Service Copy

*4:14 PM*  
**DELIVERED THIS DAY OF Oct 20 19**  
**CARLOS B. LOPEZ**  
**CONSTABLE PCT. 5, TRAVIS COUNTY, TEXAS**  
**BY: B Lopez 520**  
**DEPT**

Velva L. Price  
District Clerk  
Travis County  
D-1-GN-19-006394  
Victoria Benavides

CAUSE NO. D-1-GN-19-006394

TRAVIS CENTRAL APPRAISAL DISTRICT, By and through Marya Crigler, Acting in Her Official Capacity as Chief Appraiser of Travis Central Appraisal District,	§	IN THE DISTRICT COURT
Plaintiff	§	
	§	200TH
	§	JUDICIAL DISTRICT
v.	§	
TEXAS DISPOSAL SYSTEMS LANDFILL, INC.	§	
Defendant	§	TRAVIS COUNTY, TEXAS

**PLAINTIFF’S ORIGINAL PETITION, REQUEST FOR DISCLOSURE AND REQUEST FOR PRODUCTION**

**TO THE HONORABLE JUDGE OF SAID COURT:**

NOW COMES TRAVIS CENTRAL APPRAISAL DISTRICT, by and through Marya Crigler, acting in her Official Capacity as Chief Appraiser of Travis Central Appraisal District, “PLAINTIFF” in the above styled and numbered cause, and complains against TEXAS DISPOSAL SYSTEMS LANDFILL, INC., “DEFENDANT”, and shows unto the Honorable Court as follows:

**I.  
DISCOVERY AND TRIAL SETTING**

1. Pursuant to TRCP 190.4, discovery is to be conducted under Level 3 and pursuant to a Scheduling Order. PLAINTIFF herewith moves for such a Scheduling and Docket Control Order.

**II.  
PARTIES**

2. PLAINTIFF is a governmental entity and political subdivision of the State of Texas, created and existing pursuant to TEX. TAX CODE § 6.01.

3. DEFENDANT, TEXAS DISPOSAL SYSTEMS LANDFILL, INC., is a Texas Corporation, which is shown on the appraisal rolls of the Travis Central Appraisal District as the owner of real property located within the boundaries of the Travis Central Appraisal District.

4. All service herein is to be accomplished by delivering true copies of the citation, together with a copy of Plaintiff's Original Petition, via personal service, addressed to the DEFENDANT as hereinafter detailed.

5. DEFENDANT, TEXAS DISPOSAL SYSTEMS LANDFILL, INC., is a Texas Corporation that may be served by personal service by serving the registered agent: Bob E. Gregory, 12200 Carl Rd., Buda, Texas 78610.

### **III. CONDITIONS PRECEDENT**

6. All conditions precedent to the filing of this action have been performed or have occurred.

### **IV. JURISDICTION AND VENUE**

7. This Court has jurisdiction over the parties and subject matter of this suit pursuant to TEX. TAX CODE §§ 42.02 and 42.21, as well as other applicable law.

8. Venue is proper in Travis County, Texas pursuant to TEX. TAX CODE § 42.22 because the Appraisal Review Board from whom the order is appealed is located in said county.

### **V. FACTS**

9. After receiving the 2019 notice of the appraised value of the property subject of this suit, DEFENDANT filed a Protest with the Travis Appraisal Review Board, ("ARB"), pursuant to TEX. TAX CODE §41.41. After notice was provided to the PLAINTIFF and the DEFENDANT by the ARB, a hearing was held on DEFENDANT'S Protest. At the hearing,

evidence and argument were presented by the PLAINTIFF and the DEFENDANT. The ARB made determinations of the value of the property that is the subject of this suit. After making this determination, the ARB issued its Order determining the Protest which resulted in a value of the subject property that is below the correct appraised value.

Within fifteen days of the notice required by TEX. TAX CODE §41.47 that an ARB determination had been made, PLAINTIFF, by and through the Chief Appraiser of Travis Central Appraisal District, filed a written notice of appeal with the ARB, as required by TEX. TAX CODE §42.06(a). Within ten days of filing that notice, the Chief Appraiser delivered a copy of the notice to the property owner(s) or property owner's tax agent of record, as required by TEX. TAX CODE §42.06(c), via certified mail, return receipt requested. Notice was mailed to the last known address for the property owner(s) or property owner's tax agent of record and was delivered according to the terms of TEX. TAX CODE § 1.07(a). Within 60 days of the notice of the ARB hearing determination, PLAINTIFF, the Chief Appraiser of Travis Central Appraisal District, sought and obtained written approval of Travis Central Appraisal District's Board of Directors to appeal as required under TEX. TAX CODE § 42.02. The Travis Central Appraisal District's Board of Directors approved the Travis Central Appraisal District's request to appeal. Within a 60-day period, the Chief Appraiser filed this suit in district court, pursuant to TEX. TAX CODE §42.21(a).

## **VI. CAUSE OF ACTION**

10. Pursuant to TEX. TAX CODE §§ 42.02 and 42.21, PLAINTIFF appeals the order of the Appraisal Review Board (hereinafter "ARB") regarding Tax Year 2019.

11. The Travis Central Appraisal District Property ID Number and corresponding address of the subject property is:

Property ID Number (PID)  
352532

Location  
3306 FM 1327

12. The market value of DEFENDANT'S property is greater than the determination of the ARB and the value set by the ARB results in unequal appraisal of the subject property. The ARB's value determination was arbitrary, erroneous, unjust, and unlawful and violated the requirements of TEX. TAX CODE §§ 1.04(7) and 23.01. The result of the ARB's determination is an appraisal of the subject property below market value and unequal appraised value.

**VII.**  
**REQUEST FOR DISCLOSURE**

Pursuant to Rule 194, Texas Rules of Civil Procedure, you are requested to disclose within 30 days of service of this request, the information or material described in Rule 194.2 (a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k) and (l).

**VIII.**  
**REQUESTS FOR PRODUCTION OF DOCUMENTS**

**DEFINITIONS**

1. "You" or "yours" means the person to whom these Requests are directed, as well as the title owner, a lessee under Texas Tax Code § 42.015, all agents, employees, attorneys, representatives, directors, trustees, natural persons, business entities, governmental bodies or agencies, or other legal entities acting or purporting to act on your behalf.
2. "Documents" means any written or graphic matter, however produced or reproduced, and includes the original writing and any copy thereof, whether the copy is identical to the original or non-identical (whether by reason of marginal or other notes or alteration of any kind). The term "document" or "documents" includes, but is not limited to, any written, printed, recorded, or reported information in the form of memoranda, letters, correspondence, appraisals, notes, books, minutes, papers, records, accounts, writings, diaries, newspaper or periodical articles or columns, studies, surveys, reports, pamphlets, calendars, drawings, graphs, sketches, charts, photographs or their negatives, bulletins, circulars, instructions, notebooks, books of account, appointment books or records, schedules, treatises, manuals, contracts, agreements, tapes, sound recordings, films, film or videotape recordings, blueprints, plots, architectural or engineering drawings or renderings or sketches or diagrams, drafts, worksheets, computer tapes/discs/printouts, microfiche or microfilm, estimates, opinions, catalogues, plans, logs, summaries, cards or any other writing or record that is in your possession, custody, or control, or that you know to exist. A document is

considered to be in your possession, custody, or control if you have either physical possession of it or a superior right to compel its production from a third party.

3. "Identify" (a) when referring to a natural person or a business, governmental, or other legal entity means to state his, her, or its full name, current job title and nature of employment, present or last known address and telephone number and, if the name is unknown, then to state a reasonably detailed description of the identified party; (b) when referring to a document means to state its date, author, type or character (i.e., letter, contract, etc.), a reasonably detailed description of its contents, and the full name and present or last known address of its current custodian; (c) when referring to a document which is not in your possession, custody, or control, or is no longer in existence means to state whether the document is missing, lost, or destroyed, or if it was transmitted or transferred (voluntarily or involuntarily) to another person or entity and, if so, to identify that person or entity as previously directed. In lieu of identifying existing documents, you may attach to your answers true and complete copies of the documents.

4. "Market value" means the price at which a referenced property would transfer, on January 1 of the year(s) referenced in Plaintiff's Original Petition and about which the case was filed, for cash or its equivalent under prevailing market conditions if: (i) exposed for sale in the open market with a reasonable time for the seller to find a purchaser; (ii) both the seller and purchaser know of all the uses and purposes to which the property is adapted or for which it is capable of being used and of the enforceable restrictions on its use; and (iii) both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

5. "Person" means natural person, sole proprietorship, joint venture, partnership, association, corporation, government agency, or any other legal entity as well as his, her, or its agents, representatives, or employees.

6. "Property" means the property—or properties—that is/are is the subject of this litigation and is described more fully in Plaintiff's Original Petition, or in any supplemental or amended petitions that are filed thereafter.

7. "Tax Year" means the year that the property is the subject of this litigation and is described more fully in Plaintiff's Original Petition, or in any supplemental or amended petitions that are filed thereafter.

### **DOCUMENTS REQUESTED**

The following documents are to be produced or, if not in Defendant's possession, custody, or control, identified:

1. Copies of the following documents concerning the property:
  - a. purchase or sales contract;
  - b. construction contract;
  - c. costs of construction, if applicable, including but not limited to AIA Draw Schedules;

- d. costs of repairs, rehabilitations, or renovations to the property for the tax year(s) and the two calendar years preceding the tax year(s);
  - e. closing statement concerning the Defendant's purchase of the property;
  - f. sales documents for any sale of the property from three years prior to the first tax year in suit until the present.
2. Any and all documents pertaining to loan applications and refinance applications, including but not limited to appraisal reports and/or value estimates, made by you or prepared on your behalf related to the subject property for the tax year and the two calendar years preceding the tax year(s) that is/are the subject of this lawsuit. To the extent the document is not in your possession, identify the document and the name and address of the person who has possession of that document.
  3. Documents in your possession detailing the income and expenses associated with operating the property for the tax year and the two calendar years preceding the tax year(s) that is/are the subject of this lawsuit. This request includes such documents as income and expense statements, asset(s) listings, and other documents commonly prepared by accountants and bookkeepers for a business.
  4. Documents that set forth or contain any information related to the operation of the property as a rental or lease property for the tax year and the two calendar years preceding the tax year(s) that is/are the subject of this lawsuit, including but not limited to the documents that show rental revenues, rental rolls, occupancy levels, operating statements, tenant concessions and expenses of operating the property.
  5. Any and all leases for tenants occupying the subject property for the tax year and the two calendar years preceding the tax year(s) that is/are the subject of this lawsuit.
  6. Any document from any source, except from the Travis Central Appraisal District, stating an opinion of value for the property for the tax year(s) that is/are the subject of this lawsuit.
  7. Documents which show the calculation of the value of the property for the tax year(s) that is/are subject of this lawsuit based on the income approach to value, including but not limited to those documents demonstrating how the capitalization rate was determined, all discounted cash flow analysis, all direct capitalization calculations, and all assumption reports underlying the discounted cash flows.
  8. Documents which show the calculation of value of the property for the tax year(s) that is/are the subject of this lawsuit based on the market data sales comparison approach, including but not limited to any and all comparable sales.
  9. Documents which show the calculation of value of the property for the tax year(s) that is/are the subject of this lawsuit based on the cost method of appraisal.
  10. Any documents, not previously provided, supporting your claim that the property was excessively appraised according to the provisions of § 42.25, Texas Tax Code, for the tax year(s) that is/are subject of this lawsuit.

11. Any documents, not previously provided, supporting your claim that the property was appraised unequally according to the provisions of § 42.26, Texas Tax Code, for the tax year(s) that is/are subject of this lawsuit.
12. Any and all Securities and Exchange Commission disclosures and reports pertaining to the subject property for the tax year and the two calendar years preceding the tax year(s) that is/are the subject of this lawsuit.
13. Any and all insurance policies that existed as of Jan. 1 of each tax year in dispute that identify a value (in whole or in part) of the subject property.
14. Each and every Federal Income Tax Return, filed by you or a related corporation, partnership or other entity that reflects the profit or loss from the operations on the subject property for the tax year and the two calendar years preceding the tax year(s) that is/are the subject of this lawsuit.
15. Each and every State of Texas sales tax statement or like return which was filed regarding any income produced on the subject property for the tax year and the two calendar years preceding the tax year(s) that is/are the subject of this lawsuit.
16. All documents and/or tangible things, relating, and/or referring to any and all factual observations, tests, reports, supporting data, calculations, photographs, physical models (to scale or otherwise), or inspection and/or opinions of any consulting expert, Plaintiff, or person representing Plaintiff whose work was reviewed by a testifying expert in preparation of the testifying expert's work in this lawsuit, (regardless of when the factual information was acquired). If the above information has not been recorded and reduced to a tangible form, Defendant(s) hereby requests that these matters be reduced to a tangible form and produced.
17. Any cash flow projection – including, but not limited to, “Argus” reports or projections – for the property (or any portion thereof) made the basis of this suit for the tax year and the two calendar years preceding the tax year(s) that is/are the subject of this lawsuit.
18. Any and all tests, photographs, charts, drawings, studies, maps, surveys, blueprints, architectural drawings, floor plans or any other exhibits, data, or data compilations regarding the subject property for the tax year and the two calendar years preceding the tax year(s) that is/are the subject of this lawsuit.
19. Any and all documents which reflect or evidence your ownership of or interest in the subject real property or business, and any other person's interest therein, including but not limited to any burdens on the ownership, including notes, deeds of trust, mortgages, pledges, or other dealings of a financial nature which relate to or affect the subject real property.

20. Any and all estimates received by you regarding repair or renovation costs for conditions you claim affect market value for the subject property for the tax year and the two calendar years preceding the tax year(s) that is/are the subject of this lawsuit.
21. Every accounting report, financial statement, operating statements, and profit/loss statements, whether in preliminary or final form, made by or delivered to you for the tax year and the two calendar years preceding the tax year(s) that is/are the subject of this lawsuit and which concerns the subject property.
22. Any and all listing agreements, offers to buy, letters of intent or any offers to purchase and/or sell the subject property for the tax year and the two calendar years preceding the tax year(s) that is/are the subject of this lawsuit.
23. Any and all partnership agreements, corporate agreements, or business agreements pertaining to the ownership of the property for the tax year in issue.
24. Any appraisal, investment analysis, or other value estimate of the property for the tax year and the two calendar years preceding the tax year(s) that is/are the subject of this lawsuit, which is in your possession or control that has not been previously produced in response to these requests or if not in your possession or control, please identify the documents and who is in possession or control of the documents.
25. Any and all documents reflecting operating expenses for the property at year-end for two (2) years prior to tax year(s) in dispute.
26. Any and all documents reflecting a list of capital expenditures and/or improvements completed for the property for two (2) years prior to tax year(s) in dispute.
27. Any and all documents reflecting capital expenditure budgets for one (1) year prior to tax year and as of January 1 of the tax year in dispute for each property.
28. The most recent title policy or title commitment for each property.
29. Any surveys and/or site plans of the property and/or any surveys of the property.
30. Copy of Defendant's original lease of the subject property and any amendments thereto, wherein Defendant is the Lessee.
31. All documents reflecting the terms, conditions and value of any sale or purchase of a similar or comparable property in which Defendant was a party in the three (3) calendar years preceding the tax year(s) in litigation or the tax year(s) in litigation.
32. Any and all documents required under section 42.30 of Texas Property Tax Code.
33. Any and all agreements for legal services related to this litigation.

34. All documents reflecting testimony and/or reports in Defendant's possession prepared by Defendant's experts.
35. Each request or order by any third party that an appraisal be made relating to the Property for each tax year at issue.
36. Please produce any and all documents showing the annual tonnage received for each tax year in litigation and the 3 years prior.
37. Please produce any and all documents showing the compaction ratio per year for the tax years in litigation.
38. Please produce any and all documents showing the tipping fee per ton each year for the tax years in litigation and the 3 years prior.
39. Please provide any and all documents showing leachate disposal figures for the tax years in litigation by year and the 3 years prior, listing each year separately. This information should include, but is not limited to:
  1. Total gallons disposed
  2. Cost of disposal
40. Please produce any and all documents showing cash flow estimates of future cash flow and detailed breakdown each year on revenue from "Citizen" disposal (residential households dropping off small loads), including but not limited to number of "citizen" drop offs and Dollars of revenue for each tax year in litigation.
41. Please produce any and all estimates of future cash flow and detailed breakdown each year on revenue from Commercial contracts (per ton fees) broken out for each contract, including but not limited to tons dropped off ("tipped") and Dollars in revenue.
42. For the tax years in litigation, please provide any and all documents showing the disposal rates charged by Defendant for various entities and/or individuals, including but not limited to the City of Austin or City of San Antonio.
43. Please provide a copy of any and all written agreements and/or contracts establishing the disposal rates between Defendant and various entities and/or individuals, including but not limited to the City of Austin or City of San Antonio, for the tax years in litigation.
44. Please provide any and all documents showing or reflecting revenue from the resale of residential drop-offs for the tax years in litigation.
45. Please provide any and all documents showing or reflecting revenue from the operation of the wildlife park for the tax years in litigation.
46. Please provide any and all documents showing or reflecting revenue from any other source not produced above for the tax years in litigation.

47. Please provide any and all documents showing or reflecting bulk discounts offered and/or calculations of bulk discounts for the tax years in litigation.
48. Please provide all documents supporting a special valuation under Chapter 23 of the Texas Property Tax Code for the tax years in litigation.
49. Please provide a copy of any government issued permit(s) related to the use or operation of the subject property for the tax years in litigation.
50. Please provide any and all written agreements or contracts for the services and/or operation of the subject property for the tax years in litigation.

**IX.  
PRAYER**

WHEREFORE, PREMISES CONSIDERED, PLAINTIFF prays that DEFENDANT be cited to appear herein and after trial hereof that Judgment be entered against DEFENDANT, as pled hereinabove; that judgment be entered against DEFENDANT finding that the 2019 tax year's value of DEFENDANT'S property set by Order of the ARB is less than the correct appraised value of the property; that the 2019 tax year's value of DEFENDANT'S property set by the Order of the ARB resulted in unequal appraisal; that judgment be entered fixing the 2019 appraised value of the DEFENDANT'S property at no less than its market value, in accordance with the requirements of law and as authorized by TEX. TAX CODE § 42.24 (1); that the Court, pursuant to TEX. TAX CODE § 42.24 (3), enter such other orders necessary to preserve rights protected by and impose duties required by law; that all costs of suit, including but not limited to, those authorized by TEX. TAX CODE § 42.07 be charged against the DEFENDANT; that trial be decided by a jury; and for such other and further relief to which PLAINTIFF may show itself justly entitled.

Respectfully submitted,

**EVERTSON & SANCHEZ, P.C.**  
c/o Travis Central Appraisal District  
Attn: Legal Department  
8314 Cross Park Dr.  
Austin, Texas 78754  
Telephone: (512) 834-9317  
Facsimile: (512) 532-6598



By: \_\_\_\_\_

KAREN EVERTSON  
State Bar No. 00797745  
[karen@texESlaw.com](mailto:karen@texESlaw.com)  
MARY SANCHEZ  
State Bar No. 17570830  
[mary@texESlaw.com](mailto:mary@texESlaw.com)

**ATTORNEYS FOR PLAINTIFF  
TRAVIS CENTRAL APPRAISAL DISTRICT**

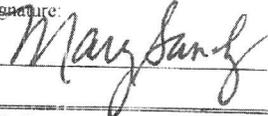
# CIVIL CASE INFORMATION SHEET

MAY ENTER CAUSE # / COURT # IF ALREADY ASSIGNED (E.G., FAMILY MOTION, AMENDED PETITION)

CAUSE NUMBER (FOR CLERK USE ONLY): \_\_\_\_\_ COURT (FOR CLERK USE ONLY): \_\_\_\_\_

STYLED Travis Central Appraisal District vs. Texas Disposal Systems Landfill, Inc.

A civil case information sheet must be completed and submitted when an original petition or application is filed to initiate a new civil, family law, probate, or mental health case or when a post-judgment petition for modification or motion for enforcement is filed in a family law case. The information should be the best available at the time of filing. This sheet, approved by the Texas Judicial Council, is intended to collect information that will be used for statistical purposes only. It neither replaces nor supplements the filings or service of pleading or other documents as required by law or rule. The sheet does not constitute a discovery request, response, or supplementation, and it is not admissible at trial.

<b>1. Contact information for person completing case information sheet:</b>		<b>Names of parties in case:</b>	<b>Person or entity completing sheet is:</b>
Name: <u>Mary Sanchez</u>	Email: <u>Mary@TexESLaw.com</u>	Plaintiff(s)/Petitioner(s): <u>Travis Central Appraisal District</u>	<input checked="" type="checkbox"/> Attorney for Plaintiff/Petitioner <input type="checkbox"/> Pro Se Plaintiff/Petitioner <input type="checkbox"/> Title IV-D Agency <input type="checkbox"/> Other: _____
Address: <u>6101 Sheridan Ave.</u>	Telephone: <u>512-323-0797</u>	Defendant(s)/Respondent(s): <u>Texas Disposal Systems Landfill, Inc.</u>	Additional Parties in Child Support Case: Custodial Parent: _____ Non-Custodial Parent: _____ Presumed Father: _____
City/State/Zip: <u>Austin, TX 78723</u>	Fax: <u>512-323-5061</u>		
Signature: 	State Bar No: <u>17570830</u>	(Attach additional page as necessary to list all parties)	

**2. Indicate case type, or identify the most important issue in the case (select only 1):**

OPTION A: CK CASE TYPE (EXCEPT OTHER) FOR CLERK TO SELECT SUIT TYPE; SEE SEC. 3 NOTE BELOW *Civil*

<b>Contract</b>	<b>Injury or Damage</b>	<b>Real Property</b>	<b>Family Law</b>
<b>Debt/Contract</b> <input type="checkbox"/> Consumer/DTPA <input type="checkbox"/> Debt/Contract <input type="checkbox"/> Fraud/Misrepresentation <input type="checkbox"/> Other Debt/Contract:  <b>Foreclosure</b> <input type="checkbox"/> Home Equity—Expedited <input type="checkbox"/> Other Foreclosure <input type="checkbox"/> Franchise <input type="checkbox"/> Insurance <input type="checkbox"/> Landlord/Tenant <input type="checkbox"/> Non-Competition <input type="checkbox"/> Partnership <input type="checkbox"/> Other Contract:  <small>OPTION B: CK OTHER &amp; ENTER 3-LETTER SUIT TYPE FOR CLERK TO USE WHEN DOCKETING</small>	<input type="checkbox"/> Assault/Battery <input type="checkbox"/> Construction <input type="checkbox"/> Defamation <b>Malpractice</b> <input type="checkbox"/> Accounting <input type="checkbox"/> Legal <input type="checkbox"/> Medical <input type="checkbox"/> Other Professional Liability:  <input type="checkbox"/> Motor Vehicle Accident <input type="checkbox"/> Premises <b>Product Liability</b> <input type="checkbox"/> Asbestos/Silica <input type="checkbox"/> Other Product Liability List Product: <input type="checkbox"/> Other Injury or Damage:	<input type="checkbox"/> Eminent Domain/Condemnation <input type="checkbox"/> Partition <input type="checkbox"/> Quiet Title <input type="checkbox"/> Trespass to Try Title <input type="checkbox"/> Other Property:  <b>Related to Criminal Matters</b> <input type="checkbox"/> Expunction <input type="checkbox"/> Judgment Nisi <input type="checkbox"/> Non-Disclosure <input type="checkbox"/> Seizure/Forfeiture <input type="checkbox"/> Writ of Habeas Corpus—Pre-indictment <input type="checkbox"/> Other:	<b>Marriage Relationship</b> <input type="checkbox"/> Annulment <input type="checkbox"/> Declare Marriage Void <b>Divorce</b> <input type="checkbox"/> With Children <input type="checkbox"/> No Children  <b>Other Family Law</b> <input type="checkbox"/> Enforce Foreign Judgment <input type="checkbox"/> Habeas Corpus <input type="checkbox"/> Name Change <input type="checkbox"/> Protective Order <input type="checkbox"/> Removal of Disabilities of Minority <input type="checkbox"/> Other:
			<b>Post-judgment Actions (non-Title IV-D)</b> <input type="checkbox"/> Enforcement <input type="checkbox"/> Modification—Custody <input type="checkbox"/> Modification—Other  <b>Title IV-D</b> <input type="checkbox"/> Enforcement/Modification <input type="checkbox"/> Paternity <input type="checkbox"/> Reciprocal (UIFSA) <input type="checkbox"/> Support Order  <b>Parent-Child Relationship</b> <input type="checkbox"/> Adoption/Adoption with Termination <input type="checkbox"/> Child Protection <input type="checkbox"/> Child Support <input type="checkbox"/> Custody or Visitation <input type="checkbox"/> Gestational Parenting <input type="checkbox"/> Grandparent Access <input type="checkbox"/> Parentage/Paternity <input type="checkbox"/> Termination of Parental Rights <input type="checkbox"/> Other Parent-Child:

**3. Indicate procedure or remedy, if applicable (may select more than 1):**

<input type="checkbox"/> Appeal from Municipal or Justice Court <input type="checkbox"/> Arbitration-related <input type="checkbox"/> Attachment <input type="checkbox"/> Bill of Review <input type="checkbox"/> Certiorari <input type="checkbox"/> Class Action	<input type="checkbox"/> Declaratory Judgment <input type="checkbox"/> Garnishment <input type="checkbox"/> Interpleader <input type="checkbox"/> License <input type="checkbox"/> Mandamus <input type="checkbox"/> Post-judgment	<input type="checkbox"/> Prejudgment Remedy <input type="checkbox"/> Protective Order <input type="checkbox"/> Receiver <input type="checkbox"/> Sequestration <input type="checkbox"/> Temporary Restraining Order/Injunction <input type="checkbox"/> Turnover
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OPTION C: SECTION 3 PROCEDURES/REMEDIES IN BOLD MAY BE USED AS CASE OR SUIT TYPES. YOU MAY SPECIFY THAT ONE OF THESE PROCEDURES/REMEDIES BE USED AS A SUIT TYPE BY CHECKING IT AND LEAVING THE CASE TYPE IN SECTION 2 BLANK. SELECTING A CASE TYPE IN SECTION 2 OVERRIDES ANY SELECTION IN SECTION 3.



# SERVICE REQUEST FORM

**VELVA L. PRICE**

District Clerk, Travis County  
Civil Division (512) 854-9457

**REQUESTED BY:**

**ATTORNEY/FILER:** Mary Sanchez  
**PHONE #:** 512-323-0797  
**EMAIL:** Mary@texaslaw.com

**SUBMITTED BY:**

**TITLE:** Attorney  
**SIGNATURE:** *Mary Sanchez*

**ISSUE PROCESS FOR:**

**CAUSE #:** **CASE STYLE:** Travis Central Appraisal District v. Texas Disposal Systems Landfill, Inc.

**QUICK CITATION REQUEST: (FOR SERVICE OF CITATION ON ALL DEFENDANTS BY PERSONAL)**

ISSUE CITATION TO ALL DEFENDANTS LISTED IN THE ORIGINAL PETITION AT THE ADDRESS SPECIFIED IN THE PETITION AND FORWARD THE CITATION(S) TO THE FOLLOWING:

- TRAVIS CO. CONSTABLE (specify):  CERTIFIED MAIL BY CLERK  ATTORNEY/REQUESTER
- PRIVATE PROCESS AGENCY (specify):  I HAVE INCLUDED ATTACHMENTS TO THIS REQUEST (e.g. DISCOVERY) TO INCLUDE

**DETAILED SERVICE REQUEST: (ON PARTICULAR PARTIES, BY VARIOUS DELIVERY METHODS, OR FOR NON-CITATION)**

**DESCRIPTION OF INSTRUMENT(S) TO BE SERVED:** Plaintiff's Original Petition and Discovery Requests

I HAVE INCLUDED ATTACHMENTS TO THIS REQUEST (e.g. discovery) TO INCLUDE IN THE CITATION

**TYPE OF PROCESS TO ISSUE:**  CITATION  CERTIFIED NOTICE  PROTECTIVE ORDER\*  TRO\*^  INJUNCTION\*^  SEQUESTRATION\*^  
 ATTACHMENT\*  EXECUTION\*  ABSTRACT\*  SUPERSEDEAS^  SCIRE FACIAS\*  OTHER^

\*SPECIFY TITLE AND DATE OF UNDERLYING ORDER IN CASE RECORD: ^ATTACH A COPY OF BOND AND/OR OTHER SUPPORTING DOCUMENT

**SERVICE TO BE ISSUED:**

<b>PARTY NAME:</b> Texas Disposal Systems Landfill, Inc. <b>PARTY TYPE:</b> Defendant <input checked="" type="checkbox"/> USE ADDRESS IN ORIGINAL PETITION <input type="checkbox"/> SECRETARY OF STATE <input type="checkbox"/> OTHER ADDRESS:	<b>EMAIL PROCESS TO:</b> <input type="checkbox"/> TRAVIS CO. CONSTABLE <input type="checkbox"/> ATTORNEY/REQUESTOR <input type="checkbox"/> PRIVATE PROCESS AGENCY: Process Agency Name:	<b>SERVE VIA:</b> <input checked="" type="checkbox"/> PERSONAL SERVICE <input type="checkbox"/> CERTIFIED MAIL (BY CONSTABLE) <input type="checkbox"/> CERTIFIED MAIL (BY CLERK) <input type="checkbox"/> CITATION BY POSTING* <input type="checkbox"/> CITATION BY PUBLICATION*
<b>PARTY NAME:</b> <b>PARTY TYPE:</b> <input type="checkbox"/> USE ADDRESS IN ORIGINAL PETITION <input type="checkbox"/> SECRETARY OF STATE <input type="checkbox"/> OTHER ADDRESS:	<b>EMAIL PROCESS TO:</b> <input type="checkbox"/> TRAVIS CO. CONSTABLE <input type="checkbox"/> ATTORNEY/REQUESTOR <input type="checkbox"/> PRIVATE PROCESS AGENCY: Process Agency Name:	<b>SERVE VIA:</b> <input type="checkbox"/> PERSONAL SERVICE <input type="checkbox"/> CERTIFIED MAIL (BY CONSTABLE) <input type="checkbox"/> CERTIFIED MAIL (BY CLERK) <input type="checkbox"/> CITATION BY POSTING* <input type="checkbox"/> CITATION BY PUBLICATION*
<b>PARTY NAME:</b> <b>PARTY TYPE:</b> <input type="checkbox"/> USE ADDRESS IN ORIGINAL PETITION <input type="checkbox"/> SECRETARY OF STATE <input type="checkbox"/> OTHER ADDRESS:	<b>EMAIL PROCESS TO:</b> <input type="checkbox"/> TRAVIS CO. CONSTABLE <input type="checkbox"/> ATTORNEY/REQUESTOR <input type="checkbox"/> PRIVATE PROCESS AGENCY: Process Agency Name:	<b>SERVE VIA:</b> <input type="checkbox"/> PERSONAL SERVICE <input type="checkbox"/> CERTIFIED MAIL (BY CONSTABLE) <input type="checkbox"/> CERTIFIED MAIL (BY CLERK) <input type="checkbox"/> CITATION BY POSTING* <input type="checkbox"/> CITATION BY PUBLICATION*

\*THIS TYPE OF SERVICE MAY REQUIRE A COURT ORDER. ENTER DATE OF SERVICE ORDER IN CASE RECORD:  
ADDITIONAL INSTRUCTIONS FOR CLERK OR FOR OFFICER SERVING PROCESS:

**FOR ADDITIONAL PARTIES TO BE SERVED, USE e-FILED PROCESS ISSUANCE REQUEST FORM ADDENDUM**

**THE LAWYER REFERRAL SERVICE OF CENTRAL TEXAS**  
A Non-Profit Corporation

**IF YOU NEED A LAWYER  
AND DON'T KNOW ONE,  
THE LAWYER REFERRAL SERVICE  
CAN HELP**

**512-472-8303**

**866-303-8303 (toll free)**

**[www.AustinLRS.org](http://www.AustinLRS.org)**

**Weekdays 8:00 am to 4:30 pm**

**\$20.00 for first half hour attorney consultation**

**(free consultations for personal injury, malpractice, worker's compensation,  
bankruptcy, and social security disability)**

**This service is certified as a lawyer referral service as required by the State of Texas  
under Chapter 952, Occupations Code. Certificate No. 9303**

**SI USTED NECESITA EL CONSEJO DE UN  
ABOGADO Y NO CONOCE A NINGUNO  
PUEDE LLAMAR  
A LA REFERENCIA DE ABOGADOS**

**512-472-8303**

**866-303-8303 (llame gratis)**

**[www.AustinLRS.org](http://www.AustinLRS.org)**

**Abierto de lunes a viernes de 8:00 am-4:30 pm**

**\$20.00 por la primera media hora de consulta con un abogado**

**(la consulta es gratis si se trata de daño personal, negligencia,  
indemnización al trabajador, bancarrota o por incapacidad del Seguro Social)**

**This service is certified as a lawyer referral service as required by the State of Texas  
under Chapter 952, Occupations Code. Certificate No. 9303**



Texas upon which service may be obtained by delivering citation to: C T Corporation System, Registered Agent, 1999 Bryan Street, Suite 900, Dallas, Dallas County, Texas 75201-3136.

4. This Court has subject matter jurisdiction pursuant to TEX. TAX CODE §§ 42.02, 42.21.

5. All conditions precedent have occurred for this Court to exercise jurisdiction over this appeal.

6. Venue for this case is mandated in Val Verde County because the property that is the subject of this appeal is located in Val Verde County. TEX. TAX CODE § 42.22.

7. Defendant is the owner of certain personal property known as the Rock Springs Wind Farm, which was further identified by the Val Verde County Appraisal District as Property ID 97710 (hereinafter "Subject Property") for tax year 2018.

8. On or about May 25, 2018, the Val Verde County Appraisal District mailed to Defendant the Subject Property's notice of appraised value, pursuant to TEX. TAX CODE § 25.19. A copy of this notice of appraised value is hereby incorporated by reference, and attached hereto as EXHIBIT A. The notice informed the Defendant that the Appraisals District's information indicated the Subject Property's market value was \$176,454,480 as of January 1, 2018. *Id.*

9. On or about June 19, 2018, the Defendant filed a notice of protest asserting both that the Subject Property was appraised in excess of its market value and unequally when compared to other properties, pursuant to TEX. TAX CODE § 41.41(a)(1)-(2). A copy of this notice of protest is hereby incorporated by reference, and attached hereto as EXHIBIT B.

10. On or about July 17, 2018, the Appraisal Review Board of Val Verde County (hereinafter "ARB") held a hearing on the Defendant's protest. The ARB issued a final order, determining the Subject Property's 2018 tax year appraised value be reduced to \$101,400,000.

A copy of this order is hereby incorporated by reference, and attached hereto as EXHIBIT C. Thereafter, the Defendant withdrew its allegation that the Subject Property was unequally appraised.

11. The final order issued by the Appraisal Review Board determined a taxpayer protest as provided by Subchapter C, Chapter 41 of the Texas Tax Code. Plaintiff now appeals the ARB's order attached as EXHIBIT C.

12. The 2018 tax year appraised value of the Subject Property is greater than \$1,000,000.

13. The Plaintiff alleges that the Subject Property's value, as set by the Val Verde County Appraisal Review Board, is far lower than the Subject Property's actual market value as of January 1, 2018. The Plaintiff alleges that the Subject Property's market value on January 1, 2018 greatly exceeded \$101,400,000, which was the value as determined by the Val Verde County Appraisal Review Board. *See* EXHIBIT C.

14. On or about July 17, 2018, the Plaintiff received notice of the ARB's final order. *See* EXHIBIT C (Final Order of Appraisal Review Board Dated July 17, 2018).

15. On or about July 31, 2018, the Board of Directors of the Val Verde County Appraisal District provided written approval for the chief appraiser to appeal the order attached to this petition as EXHIBIT C. A copy of this authorization is hereby incorporated by reference, and attached hereto as EXHIBIT D.

16. That same day, July 31, 2018, the Plaintiff delivered to both the ARB and the Defendant a written Notice of Appeal. A copy of these notices are hereby incorporated by reference, and attached hereto as EXHIBIT E AND EXHIBIT F.

17. This lawsuit is being filed within 60 days of the date the Plaintiff received notice of the ARB's final order. *See* TEX. TAX CODE § 42.21(a).

WHEREFORE, PREMISES CONSIDERED, Plaintiff requests that Defendant be cited to appear herein and that:

- a. An order be entered by this Court cancelling and setting aside the decision of the ARB;
- b. An order be entered fixing, in accordance with the law, the market value of the Subject Property, as required by law;
- c. An order be entered compelling the Val Verde County Appraisal District to correct the 2018 appraisal roll to show the proper appraised value of the Subject Property and requiring the assessor for each affected taxing unit to prepare and deliver a corrected or supplemental tax bill based on the correct appraised value;
- d. The Court enter such other orders as are necessary to preserve the rights protected by and impose duties required by law, per TEX. TAX CODE § 42.24;
- e. Plaintiff recover all costs of court in this cause expended or incurred, as provided by TEX. TAX CODE § 42.07; and
- f. Plaintiff have such other and further relief, general or special, legal or equitable, to which Plaintiff may justly be entitled to receive.

Respectfully submitted,

MCCREARY, VESELKA, BRAGG & ALLEN, P.C.  
700 Jeffrey Way, Suite 100  
Round Rock, TX 78665  
Tel: (512) 323-3200  
Fax: (512) 323-3294

By: /s/ Matthew Tepper

Matthew Tepper  
State Bar No. 24029008  
[mtepper@mvalaw.com](mailto:mtepper@mvalaw.com)

Ryan L. James  
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Anthony Peregoy  
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Tyler McCarty  
State Bar No. 24106270  
[tmccarty@mvalaw.com](mailto:tmccarty@mvalaw.com)

ATTORNEYS FOR DEFENDANT

# NOTICE OF APPRAISED VALUE

VAL VERDE APPRAISAL DIST.  
417 W CANTU RD  
DEL RIO TX 78840-3049  
(830) 774-4602

IF YOU HAVE ANY QUESTIONS REGARDING THIS NOTICE, PLEASE CALL THOS. Y. PICKETT & CO. AT 361-993-0963.

0000851

Date of Notice: 05/25/2018

ROCKSPRINGS VAL VERDE WIND LLC 0000851  
PROPERTY TAX DEPT  
645 N MICHIGAN AVE STE 980  
CHICAGO IL 60611-2978

Dear Property Owner:

We have appraised the property listed below for the 2018 tax year. Based on the appraisal date of January 1 of this year, this appraisal is as follows:  
Account Number: 0000851 Property Description: **SEE REVERSE AND/OR ATTACHED SHEETS**

Appraisal Information	Last Year	Proposed This Year
Personal Property Appraised Value	1,500,000	176,454,480

Taxing Units	Last Year's Taxable Value	This Year's Exemptions	This Year's Taxable Value (Less Exemptions)	Estimated Tax Rate	Tax Estimate
465 VAL VERDE COUNTY	1,500,000	0	176,454,480	.499300	881037.22
465 FM & LR	1,500,000	0	176,454,480	.024400	43054.89
469 HOSPITAL	1,500,000	0	176,454,480	.107700	190041.47
S 8 SAN FELIPE-DEL RIO	1,500,000	0	176,454,480	1.159800	2046519.06

**3180692.64**

The school tax rate measures enacted by the 79th Legislature may affect this year's school tax rate. The governing body of each unit - school board, county commissioners, and so on - decides whether property taxes increase. The appraisal district only determines your property's value and eligibility for exemptions. The taxing units will set tax rates later this year.

The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials.

## THIS IS NOT A TAX BILL - DO NOT PAY

Contact the appraisal office if you disagree with this year's proposed value for your property or if you have any problems with the property description or address information. If the problem cannot be resolved, you have a right to appeal to the Appraisal Review Board (ARB). To appeal, you must file a WRITTEN protest with the ARB by 05/29/2018.

Enclosed is a protest form to send the appraisal district office at the above address. You may mail this form or bring it to the appraisal office before the above date. The ARB will notify you of the date, time, and place of your scheduled hearing. The ARB will begin hearings on TSD

at **AT THE APPRAISAL DISTRICT OFFICE** 417 W CANTU RD IN DEL RIO, TX

Enclosed also is information to help you in preparing your protest. You do not need to use the enclosed form to file your protest. You may protest by letter, if it includes your name, your property's description, and what appraisal office action you disagree. If you do not plan to appear in person, you must submit a notarized affidavit that defines your protest.

If you have any other questions or need more information, please contact the appraisal office at the phone number or address listed above.

Sincerely,

**CHERRY SHEBOY**  
CHIEF APPRAISER

**ORIGINAL**

EXHIBIT A

NOTICE OF APPRAISED VALUE  
VAL VERDE APPRAISAL DIST.

Account Number: 0000851 ROCKSPRINGS VAL VERDE WIND LLC  
PROPERTY TAX DEPT  
645 N MICHIGAN AVE STE 900  
CHICAGO IL 60611-2878

Property Description	Prior Value 2017	Proposed Value 2018	Value Difference from 2017
900-0500 P2 Taxing Units 463 , 8 8 ROCK SPRINGS WIND FARM	1500000	176450000	N/A

# Property Appraisal - Notice of Protest

VAL VERDE COUNTY APPRAISAL DISTRICT  
 Appraisal Districts Name  
 417 W CANTU RD, DEL RIO, TX 78840-3049  
 Address, City, State, ZIP Code

830-774-4602  
 Phone (area code and number)

**GENERAL INSTRUCTIONS:** This form is for use by a property owner or the owner's designated agent to file a protest regarding certain actions of the appraisal district responsible for appraising the owner's property and have the appraisal review board (ARB) hear and decide the matter. Section 3 of this form identifies the reasons or grounds under Tax Code Section 41.14 that a property owner has the right to protest.

Lessee contractually obligated to reimburse a property owner for property taxes may be entitled to protest as a lessee if all Tax Code requirements are met, including those in Tax Code Section 41.413.

**FILING INSTRUCTIONS:** This document and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

**FILING DEADLINES:** The typical deadline for filing a notice of protest is midnight, May 15.

A different deadline may apply if:

- the notice of appraised value was delivered to the property owner after April 16;
- the protest concerns a change in the use of agricultural, open-space or timberland;
- the appraisal district or the ARB was required by law to send the property owner a notice about a property and did not;
- the ARB made a change to the appraisal records that adversely affects the property owner and the property owner received notice of the change; or
- in certain limited circumstances, the property owner had good cause for missing the protest filing deadline.

Contact the ARB for the county in which the property is located for the specific protest filing deadline.

**TYPES OF PROTEST HEARINGS:** Under Tax Code Section 41.45, a property owner may appear or participate in the ARB protest hearing in one of three ways: in person at the hearing; by telephone conference call; or by written affidavit submission.

**EVIDENCE FOR HEARINGS:** A person participating in an ARB hearing by telephone conference call or by written affidavit submission must submit evidence with a written affidavit delivered to the ARB before the hearing begins. A completed and signed Form 50-283, Property Owner's Affidavit of Evidence to the Appraisal Review Board, may be used as the affidavit to submit evidence before the ARB hearing. Evidence may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do not bring evidence on a smart phone. The ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

**NOTICE:** The Comptroller's office may not advise a property owner, a property owner's agent, the chief appraiser or any appraisal district employee on a matter that the Comptroller's office knows is the subject of a protest to the ARB. Consult Tax Code Chapter 41 or the ARB hearing procedures for more information.

Tax Year(s)  
 2018  
 State the tax year(s) for which this protest is filed.

SECTION 1: Property (Owner or Lessee Information)  
 ROCKSPRINGS VAL VERDE WIND LLC  
 Name of Property Owner or Lessee  
 C/O CUMMING WESTLAKE LLC, 12837 LOUETTA RD, SUITE 201, CYPRESS, TX 77429  
 Mailing Address, City, State, ZIP Code  
 713-266-4458  
 Primary Phone Number (area code and number)  
 Email Address

An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

50-132 - 01-18/17  
 Form 50-132  
 Texas Comptroller of Public Accounts

EXHIBIT B



SECTION 2: Property Description

Provide the descriptive information requested below.

SEE ATTACHED

Physical Address, City, State, ZIP Code (if different than above)

If no street address, provide legal description.

SEE ATTACHED

SEE ATTACHED - ALL ACCOUNTS FOR ROCKSPRINGS VAL VERDE WIND LLC

Appraisal District Account Number (if known)

Mobile Home Make, Model and Identification Number

SECTION 3: Reason for Protest

To preserve your right to present each reason for your protest to the ARB according to law, be sure to select all boxes that apply.

For example, if you select the first box indicating an incorrect appraised (market) value for your property, you are representing that the value is incorrect—usually that the value should be lowered.

If you also want to protest that your property is not appraised at the same level as a representative sample of comparable properties appropriately adjusted for condition, size, location and other factors, you must also select the box indicating the value is unequal compared with other properties. Your property may be appraised at its market value, but be unequally appraised.

Failure to select the box that corresponds to each reason for your protest may result in your inability to protest an issue that you want to pursue.

- Incorrect appraised (market) value.
- Value is unequal compared with other properties.
- Property should not be taxed in \_\_\_\_\_ (name of taxing unit)
- Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record.
- Failure to send required notice. \_\_\_\_\_ (type)
- Exemption was denied, modified or cancelled.
- Ag-use, open-space or other special appraisal was denied, modified or cancelled.
- Change in use of land appraised as ag-use, open-space or timberland.
- Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal.
- Owner's name is incorrect.
- Property description is incorrect.
- Other: \_\_\_\_\_

SECTION 4: Additional Facts

Provide facts that may help resolve this protest.

Large empty rectangular box for providing additional facts.

What do you think your property's value is? (Optional) \$ \_\_\_\_\_

SECTION 5: Hearing Type

Indicate below how you intend to appear or participate in a protest hearing scheduled for the property that is the subject of this protest. A property owner does not waive the right to appear in person at a protest hearing by submitting an affidavit to the ARB or by electing to appear by telephone conference call.

I intend to appear in the ARB hearing scheduled for my protest in the following manner (Check only one box):

- In person
- By telephone conference call and will submit evidence with a written affidavit delivered to the ARB before the hearing begins. \*\* Review the ARB's hearing procedures for county-specific telephone conference call procedures.  
Telephone number for the ARB to contact you: \_\_\_\_\_  
(Owner's Telephone Number with Area Code)
- On written affidavit submitted with evidence and delivered to the ARB before the hearing begins

\*\*If you decide later to appear by telephone conference call, you must provide written notice to the ARB at least 10 days before the hearing date. You are responsible for providing access to the call to any person(s) you wish to invite to participate in the hearing.

SECTION 6: Check to Receive ARB Hearing Procedures

If a protest goes to a hearing, the ARB automatically sends each party a copy of the ARB's hearing procedures.

I want the ARB to send me a copy of its hearing procedures.  Yes  No

SECTION 7: Name and Signature

print here **SHANA DAVIS**  
Print Name of Person Filing Protest

sign here *Shana Davis*  
Signature of Person Filing Protest

Date 6/18/18

**NOTICE OF FINAL ORDER WITH FORM FOR NOTICE OF APPEAL**

Appraisal Review Board for:  
VAL VERDE APPRAISAL DISTRICT

DEL RIO, TX 78840

95445  
ROCKSPRINGS VAL VERDE WIND LLC  
%PROPERTY TAX DEPT  
645 N MICHIGAN AVE STE 980

CHICAGO, IL 60611-2878

Case #: 2018-1112  
Prop ID: 97710  
Legal Desc: ROCK SPRINGS WIND FARM

Date: 07/17/18

**NOTICE OF FINAL ORDER**

THE APPRAISAL REVIEW BOARD HAS MADE A FINAL DECISION ON YOUR PROTEST. A COPY OF THE ORDER DETERMINING THE PROTEST IS ENCLOSED WITH THIS NOTICE.

YOU HAVE A RIGHT TO APPEAL THIS ORDER TO THE DISTRICT COURT. IF YOU WANT TO APPEAL AND HAVE QUESTIONS, YOU SHOULD CONSULT AN ATTORNEY. PLEASE SEE THE FULL NOTICE OF FINAL ORDER ON PAGE 3 FOR GROUNDS FOR APPEAL AND FILING A PETITION. IF YOU DO APPEAL AND YOUR CASE IS PENDING, YOU MUST PAY THE AMOUNT OF TAXES NOT IN DISPUTE OR THE AMOUNT OF TAXES DUE ON THE PROPERTY UNDER THE ARB ORDER, WHICHEVER IS LOWER, TO EACH TAXING UNIT BEFORE TAXES FOR THE YEAR BECOME DELINQUENT.

You can use this form if you wish to appeal the above order.

**Mail To:** Chief Appraiser  
VAL VERDE APPRAISAL DISTRICT  
DEL RIO, TX 78840

**From:**

ROCKSPRINGS VAL VERDE  
WIND LLC %PROPERTY TAX  
DEPT  
645 N MICHIGAN AVE STE  
980  
CHICAGO, IL 60611-2878

**NOTICE OF APPEAL OF  
APPRAISAL REVIEW BOARD ORDER\***

This is formal notice that I intend to appeal the order of the Appraisal Review Board in

Case No.: 2018-1112 Prop ID: 97710 Account #: IND-0000851-500-0500

Return address if different from above:

sign  
here

Date:

\* Required to be filed by a protesting party who is not the property owner, Tax Code Section 42.06.

**COPY**

EXHIBIT C

**ORDER DETERMINING PROTEST**

Appraisal Review Board for:  
VAL VERDE APPRAISAL DISTRICT

DEL RIO, TX 78840

95445  
ROCKSPRINGS VAL VERDE WIND LLC  
%PROPERTY TAX DEPT  
645 N MICHIGAN AVE STE 980

CHICAGO, IL 60611-2878

Appraisal Review Board  
VAL VERDE APPRAISAL DISTRICT

Account #: IND-0000851-500-0500  
Case #: 2018-1112  
PropID: 97710  
Legal Desc: ROCK SPRINGS WIND FARM

**ORDER DETERMINING PROTEST**

On July 17, 2018, the Appraisal Review Board of VAL VERDE County, Texas, heard the protest of ROCKSPRINGS VAL VERDE WIND LLC concerning the appraisal records for tax year 2018.

The Board delivered proper notice of the date, time, and place of the hearing. The property owner or agent and the chief appraiser of the appraisal district were given the opportunity to testify and to present evidence. After considering the evidence and arguments presented at the hearing, the Board has determined that the protest concerned the following action(s) permitted by Section 41.41(a), Tax Code:

- Q01 (Incorrect appraised (market) value)
- Q02 (Value is unequal compared with other properties)

Based on the evidence, the ARB makes the following determination(s):

The appraisal records are not correct and should be changed.

Appraiser Assigned Value:	\$
ARB Assigned Market:	\$101,400,000
ARB Assigned Equity:	\$

If an ARB determination is not shown for a protested issue, it was withdrawn before or during the protest hearing.

The Appraisal Review Board therefore **ORDERS** that:

The chief appraiser shall make changes to the appraisal records concerning this property and the values shall remain as follows:

PERSONAL PROPERTY VALUE:	ARB Submitted**	Final Values*
	175000000	101400000
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$

\*If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.

\*\* as shown in the appraisal records submitted to the board by the chief appraiser under Section 25.22 or 25.23

### NOTICE OF FINAL ORDER

#### Notice of Final Order

A PROPERTY OWNER HAS A RIGHT TO APPEAL IN DISTRICT COURT AN APPRAISAL REVIEW BOARD ORDER DETERMINING A PROTEST AS PROVIDED BY TEXAS TAX CODE CHAPTER 42. TO APPEAL SUCH AN ORDER TO DISTRICT COURT, A PARTY MUST FILE A PETITION FOR REVIEW WITH THE DISTRICT COURT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE THAT A FINAL ORDER HAS BEEN ENTERED FROM WHICH AN APPEAL MAY BE HAD OR AT ANY TIME AFTER THE HEARING BUT BEFORE THE 60-DAY DEADLINE. A PROPERTY OWNER ALSO HAS A RIGHT TO APPEAL IN DISTRICT COURT A DETERMINATION OF AN APPRAISAL REVIEW BOARD ON A MOTION FILED UNDER SECTION 26.28, TEXAS TAX CODE. THE LAW PROVIDES THAT TO FILE SUIT TO COMPEL AN APPRAISAL REVIEW BOARD TO ORDER A CHANGE IN THE APPRAISAL ROLL UNDER SECTION 25.25, A PARTY MUST FILE SUIT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE OF THE APPRAISAL REVIEW BOARD'S DETERMINATION OF A MOTION UNDER SECTION 25.25 OR A DETERMINATION THAT THE PROPERTY OWNER HAS FAILED TO COMPLY WITH THE PRE-PAYMENT REQUIREMENTS. FAILURE TO TIMELY FILE A PETITION BARS AN APPEAL TO DISTRICT COURT.

A PARTY OTHER THAN A PROPERTY OWNER, IN ORDER TO EXERCISE THE PARTY'S RIGHT TO APPEAL AN ORDER OF AN APPRAISAL REVIEW BOARD, MUST FILE A WRITTEN NOTICE OF APPEAL WITHIN 18 DAYS AFTER THE DATE THE PARTY RECEIVES THIS NOTICE OR, IN THE CASE OF A TAXING UNIT, WITHIN 15 DAYS AFTER THE DATE THE TAXING UNIT RECEIVES NOTICE PURSUANT TO SECTION 41.07, TEXAS TAX CODE.

For more information regarding appeal to district court, you should consult Texas Tax Code, Chapter 42 and the clerk of the court. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, a property owner may appeal through binding arbitration an appraisal review board order determining a protest filed under Section 41.41(a)(1) or (2) of the Texas Tax Code concerning the appraised or market value of property if:

- (1) the property qualifies as the owner's residence homestead under Section 11.13 of the Texas Tax Code; or
- (2) the appraised or market value, as applicable, of the property as determined by the order is \$5 million or less.

To appeal an appraisal review board order through binding arbitration, a property owner must file with the appraisal district not later than the 45<sup>th</sup> day after the date the property owner receives notice of the order:

- (1) a completed request for binding arbitration, a copy of which is enclosed with this notice; and
- (2) an applicable arbitration deposit made payable to the Comptroller in the amount provided under Tax Code Chapter 41A.

For more information regarding appeal through binding arbitration, you should consult Texas Tax Code, Chapter 41A and Comptroller Rule 9.804. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, certain property owners may appeal to the State Office of Administrative Hearings (SOAH) an appraisal review board order determining a protest concerning the appraised or market value of property brought under Section 41.41(a)(1) or (2) of the Texas Tax Code if the appraised or market value, as applicable, of the property that was the subject of the protest, as determined by the appraisal review board order, is more than \$1 million.

To appeal an appraisal review board order to SOAH, a property owner must file with the chief appraiser of the appraisal district not later than the 30<sup>th</sup> day after the date the property owner receives notice of the order:

- (1) a completed notice of appeal to SOAH, a copy of which is enclosed with this notice; and
- (2) not later than the 30<sup>th</sup> day after the date the property owner receives the notice of order a deposit of \$1,500 made payable to SOAH must be filed with the appraisal district.

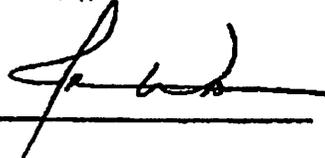
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It is important to note that the pendency of an appeal, whether to district court, through binding arbitration, or to the State Office of Administrative Hearings, does not affect the delinquency date for the taxes on the property subject to the appeal. For more specific information, consult the applicable statutes and rules.

Chairman, Appraisal Review Board

Signed on July 17<sup>th</sup> 2018

sign here →



**VAL VERDE COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
AUTHORIZATION TO FILE  
APPEAL OF APPRAISAL REVIEW BOARD ORDER**

On July 27<sup>th</sup>, 2018 the board of directors of the Val Verde County Appraisal District held an emergency meeting.

At that meeting the board voted unanimously to allow the chief appraiser Cherry T. Sheedy to appeal the order of the appraisal review board determining:

- (1) A taxpayer protest as provided by Subchapter C, Chapter 41 (1) subject to Subsection (b)

On property:

Case No. 2018-1112, account number IND-0000851-500-0500,  
Property Id: 97710  
Tax Year 2018  
Owner: Rocksprings Val Verde Wind, LLC  
Owner's Address for Tex. Tax Code §42.06(c) purposes  
Rocksprings Val Verde Wind, LLC  
%Property Tax Dept  
645 N. Michigan Ave, Ste 980  
Chicago, IL 60611-2878

---

Ramiro Guzman, Chairman  
Val Verde County Appraisal District  
Board of Directors



**Cherry T. Sheedy**  
 Chief Appraiser, RPA, CCA



417 W. Cantu Rd  
 Del Rio, TX 78840

tel 830-774-4602 ext 16  
 fax 830-775-2101

cherry.sheedy@valverdecad.org

July 31, 2018

Appraisal Review Board of Val Verde County  
 James Wacasar, Chairman  
 417 W. Cantu Road  
 Del Rio, TX 78840

**NOTICE OF APPEAL OF  
 APPRAISAL REVIEW BOARD ORDER**

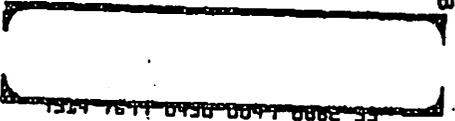
Pursuant to Section 42.06 of the Texas Code, Cherry T. Sheedy, as Chief Appraiser of the VAL VERDE COUNTY APPRAISAL DISTRICT hereby formally issues notice of its intent to appeal the order of the Appraisal Review Board in the following matters:

- Case No. 2018-1112, account number IND-0000851-500-0500,  
 Property Id: 97710  
 Tax Year 2018  
 Owner: Rocksprings Val Verde Wind, LLC  
 Owner's Address for Tex. Tax Code §42.06(c) purposes  
 Rocksprings Val Verde Wind, LLC  
 §Property Tax Dept  
 645 N. Michigan Ave, Ste 980  
 Chicago, IL 60611-2878

**Certified Article Number**

**SENDER'S RECORD**

Label #4



RPA

LA

E

*Cherry T. Sheedy*

Cherry T. Sheedy, RPA, CCA  
 Chief Appraiser  
 Val Verde County Appraisal District

7-31-2018

Date

**ORDER DETERMINING PROTEST**

Appraisal Review Board for:  
VAL VERDE APPRAISAL DISTRICT

DEL RIO, TX 78840

Account #: IND-0000851-500-0500  
Case #: 2018-1112  
Prop ID: 97710  
Legal Desc: ROCK SPRINGS WIND FARM

95445  
ROCKSPRINGS VAL VERDE WIND LLC  
%PROPERTY TAX DEPT  
645 N MICHIGAN AVE STE 980

CHICAGO, IL 60611-2878

Appraisal Review Board  
VAL VERDE APPRAISAL DISTRICT

**ORDER DETERMINING PROTEST**

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# NOTICE OF FINAL ORDER

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A PARTY OTHER THAN A PROPERTY OWNER, IN ORDER TO EXERCISE THE PARTY'S RIGHT TO APPEAL AN ORDER OF AN APPRAISAL REVIEW BOARD, MUST FILE A WRITTEN NOTICE OF APPEAL WITHIN 16 DAYS AFTER THE DATE THE PARTY RECEIVES THIS NOTICE OR, IN THE CASE OF A TAXING UNIT, WITHIN 19 DAYS AFTER THE DATE THE TAXING UNIT RECEIVES NOTICE PURSUANT TO SECTION 41.07, TEXAS TAX CODE.

For more information regarding appeal to district court, you should consult Texas Tax Code, Chapter 42 and the clerk of the court. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, a property owner may appeal through binding arbitration an appraisal review board order determining a protest filed under Section 41.41(a)(1) or (2) of the Texas Tax Code concerning the appraised or market value of property if:

- (1) the property qualifies as the owner's residence homestead under Section 11.13 of the Texas Tax Code; or
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To appeal an appraisal review board order through binding arbitration, a property owner must file with the appraisal district not later than the 45<sup>th</sup> day after the date the property owner receives notice of the order:

- (1) a completed request for binding arbitration, a copy of which is enclosed with this notice; and
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To appeal an appraisal review board order to SOAH, a property owner must file with the chief appraiser of the appraisal district not later than the 30th day after the date the property owner receives notice of the order:

- (1) a completed notice of appeal to SOAH, a copy of which is enclosed with this notice; and
- (2) not later than the 30th day after the date the property owner receives the notice of order a deposit of \$1,500 made payable to SOAH must be filed with the appraisal district.

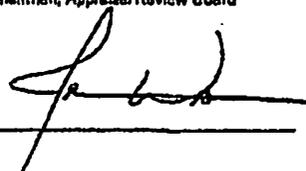
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Chairman, Appraisal Review Board

Signed on July 17<sup>th</sup> 2018

sign here



**U.S. Postal Service®**  
**CERTIFIED MAIL® RECEIPT**  
 Domestic Mail Only

USPS® ARTICLE NUMBER:

Certified Mail Fee	\$ 3.45	9590 9699 0430 0049 8882 35
Return Receipt (Hardcopy)	\$ 2.75	
Return Receipt (Electronic)	\$ 0.00	
Certified Mail Restricted Delivery	\$ 0.00	
Postage	\$ 0.17	
<b>Total Postage and Fees</b>	<b>\$ 6.37</b>	



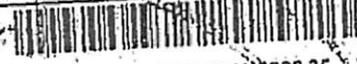
Sent to:

APPRAISAL REVIEW BOARD VV CO.  
 JAMES WACASAR, CHAIRMAN  
 417 W. CANTU ROAD  
 DEL RIO, TX 78840

Reference Information

NOTICE OF APPEAL  
 CHERRY SHEEDY

PS Form 3800, Facsimile, July 2016

Return Receipt (Form 3800)	<b>COMPLETE THIS SECTION ON DELIVERY</b>
 9590 9699 0430 0049 8882 35	A. Signature: <i>[Signature]</i> <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee B. Received by (Printed Name): <i>Mansel W...</i> C. Date of Delivery: <i>8-2-18</i> D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below:
1. Article Address: APPRAISAL REVIEW BOARD VV CO. JAMES WACASAR, CHAIRMAN 417 W. CANTU ROAD DEL RIO, TX 78840	3. Service Type: <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Certified Mail Restricted Delivery Reference Information: CHERRY SHEEDY
Certified Mail (Form 3800) Article Number 9590 9699 0430 0049 8882 35	

PS Form 3811, Facsimile, July 2015

Domestic Return Receipt



Cherry T. Sheedy  
Chief Appraiser, RPA, CCA



417 W. Cantu Rd  
Del Rio, TX 78840

tel 830-774-4602 ext 16  
fax 830-775-2101

cherry.sheedy@valverdecad.org

July 31, 2018

Rocksprings Val Verde Wind, LLC  
Property Tax Dept  
645 N. Michigan Ave, Ste 980  
Chicago, IL 60611-2878

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Pursuant to Section 42.06 of the Texas Code, Cherry T. Sheedy, as Chief Appraiser of the VAL VERDE COUNTY APPRAISAL DISTRICT hereby formally issues notice of its intent to appeal the order of the Appraisal Review Board in the following matters:

- Case No. 2018-1112, account number IND-0000851-500-0500,  
Property Id: 97710  
Tax Year 2018  
Owner: Rocksprings Val Verde Wind, LLC  
Notice has been filed with the ARB pursuant to  
Tex. Tax Code §42.06(a) and (b).

*Cherry T Sheedy*

Cherry T. Sheedy, RPA, CCA  
Chief Appraiser  
Val Verde County Appraisal District

7-31-2018

Date

~~Certified Article Number~~  
9314 7159 0430 0049 0891 86  
~~SENDER'S RECORD~~

EXHIBIT F

**ORDER DETERMINING PROTEST**

Appraisal Review Board for:  
VAL VERDE APPRAISAL DISTRICT

DEL RIO, TX 78840

Account #: IND-0000851-500-0500  
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Prop ID: 97710  
Legal Desc: ROCK SPRINGS WIND FARM

95445  
ROCKSPRINGS VAL VERDE WIND LLC  
%PROPERTY TAX DEPT  
645 N MICHIGAN AVE STE 980

CHICAGO, IL 60611-2878

Appraisal Review Board  
VAL VERDE APPRAISAL DISTRICT

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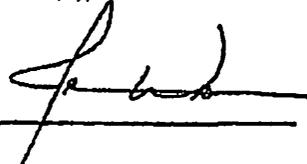
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Chairman, Appraisal Review Board

Signed on

July 17<sup>th</sup> 2018

sign  
here



**U.S. Postal Service®**  
**CERTIFIED MAIL® RECEIPT**  
 Domestic Mail Only

**USPS® ARTICLE NUMBER**  
 9314 7699 0430 0049 0891 86

Certified Mail Fee	\$	3.45
Return Receipt (Hardcopy)	\$	2.75
Return Receipt (Electronic)	\$	0.00
Certified Mail Restricted Delivery	\$	0.00
Postage	\$	0.47
Total Postage and Fees	\$	6.67



**Sent to:**  
 ROCKSPRINGS VAL VERDE WIND, LLC  
 %PROPERTY TAX DEPT  
 645 N. MICHIGAN AVE., STE 980  
 CHICAGO, IL 60611-2878

**Reference Information**  
 NOTICE OF APPEAL  
 CHERRY SHEEDY

PS Form 3800, Facsimile, July 2015

Return Receipt (Form 3811) Barcode  

 9590 9899 0430 0049 0891 88

Article Addressed to:  
 ROCKSPRINGS VAL VERDE WIND, LLC  
 %PROPERTY TAX DEPT  
 645 N. MICHIGAN AVE., STE 980  
 CHICAGO, IL 60611-2878

Certified Mail (Form 3800) Article Number  
 9314 7699 0430 0049 0891 86

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature: *[Signature]*  Agent  
 Address  
 B. Received by (Printed Name): *HOMASCOVA* C. Date of Delivery: *8/6/18*  
 D. Is delivery address different from item 1?  Yes  
 No  
 If YES, enter delivery address below:

3. Service Type:  
 Certified Mail  
 Certified Mail Restricted Delivery

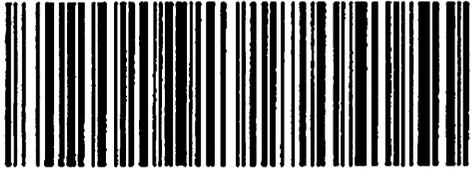
**Reference Information**  
 NOTICE OF APPEAL  
 CHERRY SHEEDY

Form 3811, Facsimile, July 2015

Domestic Return Rec.

Envelope: UPS\_LETTER\_CENTER  
WINDOW  
Total Pages: 26



CT SOP CUSTOMER SERVICE 2149323601 CT MINNESOTA SOP TEAM 6815 SAUKVIEW DR SAINT CLOUD MN 56303		1.0 LBS LTR	1 OF 1
<b>SHIP TO:</b> MARIA MIDDLETON 3122833413 AKUO ENERGY USA, INC. 645 N MICHIGAN AVE STE 980 CHICAGO IL 60611			
	IL 606 9-03 		
<b>UPS NEXT DAY AIR</b>		<b>1</b>	
TRACKING #: 1Z X21 278 01 0546 8132			
			
BILLING: P/P DESC: SOP Documents			
Reference No. 1: SOP/2401130/534100090/CT SOP Custo			
<small>NOV 18 07 27</small>		<small>NOV 15 03 0A 07 2018</small>	
			

1214029

30

Origin: Walters Kluwer UPS 562130

# CT Packing Slip



**UPS Tracking # :** 1Z212780105468132

**Created By :** Jenifer Bhavsar

**Created On :** 09/22/2018 12:48 AM

**Recipient :**

**Maria Middleton**

Title : -

Customer : AKUO ENERGY USA, INC.

Address : 645 N Michigan Ave Ste 980

Email : middleton@akuoenergy.com

Phone : 312-283-3413 Fax : -

**Package Type :** Envelope

**Items shipped :** 1

Log #	Case #	Entity Name
534100090	34133	Rocksprings Val Verde Wind LLC

**Service of Process  
Transmittal**

09/21/2018  
CT Log Number 534100090

**TO:** Maria Middleton  
AKUO ENERGY USA, INC.  
645 N Michigan Ave Ste 980  
Chicago, IL 60611-2878

**RE:** Process Served in Texas

**FOR:** Rocksprings Val Verde Wind LLC (Domestic State: DE)

**ENCLOSED ARE COPIES OF LEGAL PROCESS RECEIVED BY THE STATUTORY AGENT OF THE ABOVE COMPANY AS FOLLOWS:**

**TITLE OF ACTION:** CHERRY T. SHEEDY, etc., Pltf. vs. ROCKSPRINGS VAL VERDE WIND, LLC, Dft.

**DOCUMENT(S) SERVED:** Citation(s), Petition, Notice, Attachment(s), Order

**COURT/AGENCY:** 63rd Judicial District Court Val Verde County, TX  
Case # 34133

**ON WHOM PROCESS WAS SERVED:** C T Corporation System, Dallas, TX

**DATE AND HOUR OF SERVICE:** By Process Server on 09/21/2018 at 10:40

**JURISDICTION SERVED :** Texas

**APPEARANCE OR ANSWER DUE:** At or before 10:00 o'clock A.M. on the Monday next after the expiration of 20 days  
after the date of service of this citation (Document(s) may contain additional  
answer date)

**ATTORNEY(S) / SENDER(S):** Matthew Tepper  
MCCREARY, VESELKA, BRAGG & ALLEN, P.C.  
700 Jeffrey Way, Suite 100  
Round Rock, TX 78665  
512-323-3200

**ACTION ITEMS:** SOP Papers with Transmittal, via UPS Next Day Air , 1ZX212780105468132

**SIGNED:** C T Corporation System  
**ADDRESS:** 1999 Bryan Street  
Suite 900  
Dallas, TX 75201  
**TELEPHONE:** 214-932-3601

CITATION PERSONAL SERVICE

FOR SHERIFFS RETURN

FOR SHERIFFS RETURN

THE STATE OF TEXAS:

Cause No. 34133

CHERRY T. SHEEDY, IN HER OFFICAL CAPACITY AS THE CHIEF APPRAISER OF THE VAL VERDE COUNTY APPRAISAL DISTRICT

§  
§  
§  
§  
§  
§

IN THE DISTRICT COURT  
63RD JUDICIAL DISTRICT  
VAL VERDE COUNTY, TEXAS

VS.

ROCKSPRINGS VAL VERDE WIND, LLC

TO: ROCKSPRINGS VAL VERDE WIND, LLC, BY SERVINGS ITS REGISTERED AGENT, C T CORPORATION SYSTEM, 1999 Bryan Street South, Suite 600, Dallas, Dallas County, Texas 75201-3136; Defendant - GREETINGS

NOTICE TO DEFENDANT: "You have been sued. You may employ an attorney. If you or your attorney do not file a written answer with the clerk who issued this citation by 10:00 am on the Monday next following the expiration of 20 days after the date you were served this citation and petition, a default judgment may be taken against you."

You are hereby commanded to appear by filing a written answer to the Plaintiff's Original Petition at or before 10:00 o'clock A.M. on the Monday next after the expiration of 20 days after the date of service of this citation before the Honorable 63rd Judicial District Court of Val Verde County, at the Courthouse, 100 E. Broadway, 2nd Floor, in said County in Del Rio, Texas. Said Plaintiff's Original Petition was filed in said court on the 13<sup>th</sup> day of September, 2018 in the above entitled cause.

The nature of Plaintiff's demand is fully shown by a true and correct copy of Plaintiff's Original Petition accompanying this citation and made a part hereof.

Issued and given under my hand and seal of said Court at Del Rio, Texas this 17<sup>th</sup> day of September 2018.

Attorney for Plaintiff (or Plaintiff):

Matthew Tepper  
MCCREARY, VESELKA, BRAGG & ALLEN, P.C.  
700 Jeffrey Way, Suite 100  
Round Rock, Texas 78665

9/21/18  
Steph 30, 18  
OFFICER'S RETURN

Clerk of the Court:

JO ANN CERVANTES, DISTRICT CLERK  
63rd & 83rd District Courts  
Val Verde County, Texas  
P.O. Box 1544, Del Rio, Texas 78841-1544

By: Brenda Cruz  
Deputy

Came to hand on the \_\_\_\_\_ day of \_\_\_\_\_ 2018 at \_\_\_\_\_ o'clock \_\_\_\_ M and executed by delivering to defendant \_\_\_\_\_ in person, a true copy of this citation with a copy of the petition attached thereto on the \_\_\_\_\_ day of \_\_\_\_\_ 2018 at \_\_\_\_\_ o'clock \_\_\_\_ M at \_\_\_\_\_ in \_\_\_\_\_ County, Texas.

[ ] Not executed. The diligence use in finding defendant being \_\_\_\_\_

[ ] Information received as to the whereabouts of defendant being \_\_\_\_\_

Fees ..... \$ \_\_\_\_\_  
Sheriff/Constable \_\_\_\_\_

Service I.D. No. \_\_\_\_\_

By: \_\_\_\_\_  
Deputy/Authorized Person

VERIFICATION

On this day personally appeared \_\_\_\_\_ known to me to be the person whose name is subscribed on the foregoing instrument and who has stated: upon penalty of perjury, I attest that the foregoing instrument has been executed by me in this cause pursuant to the Texas Rules of Civil Procedure. I am over the age of eighteen years and I am not a party to or interested in the outcome of this suit, and have been authorized by the Val Verde County Courts to serve process.

Subscribed and sworn to before me on this the \_\_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_, Notary Public

CITATION PERSONAL SERVICE

THE STATE OF TEXAS:

Cause No. 34133

CHERRY T. SHEEDY, IN HER OFFICAL CAPACITY
AS THE CHIEF APPRAISER OF THE VAL VERDE
COUNTY APPRAISAL DISTRICT

§
§
§
§
§
§

IN THE DISTRICT COURT
63RD JUDICIAL DISTRICT
VAL VERDE COUNTY, TEXAS

VS.

ROCKSPRINGS VAL VERDE WIND, LLC

TO: ROCKSPRINGS VAL VERDE WIND, LLC, BY SERVINGS ITS REGISTERED AGENT, C T CORPORATION
SYSTEM, 1999 Bryan Street South, Suite 600, Dallas, Dallas County, Texas 75201-3136; Defendant - GREETINGS

NOTICE TO DEFENDANT: "You have been sued. You may employ an attorney. If you or your attorney do not file a
written answer with the clerk who issued this citation by 10:00 am on the Monday next following the expiration of
20 days after the date you were served this citation and petition, a default judgment may be taken against you."

You are hereby commanded to appear by filing a written answer to the Plaintiff's Original Petition at or before 10:00 o'clock
A.M. on the Monday next after the expiration of 20 days after the date of service of this citation before the Honorable 63rd
Judicial District Court of Val Verde County, at the Courthouse, 100 E. Broadway, 2nd Floor, in said County in Del Rio,
Texas. Said Plaintiff's Original Petition was filed in said court on the 13th day of September, 2018 in the above entitled
cause.

The nature of Plaintiff's demand is fully shown by a true and correct copy of Plaintiff's Original Petition accompanying this
citation and made a part hereof.

Issued and given under my hand and seal of said Court at Del Rio, Texas this 17th day of September 2018.

Attorney for Plaintiff (or Plaintiff):
Matthew Tepper
MCCREARY, VESELKA, BRAGG & ALLEN, P.C.
700 Jeffrey Way, Suite 100
Round Rock, Texas 78665

Clerk of the Court:
JO ANN CERVANTES, DISTRICT CLERK
63rd & 83rd District Courts
Val Verde County, Texas
P.O. Box 1544, Del Rio, Texas 78841-1544

By: Brenda Cruz
Deputy

OFFICER'S RETURN

Came to hand on the \_\_\_ day of \_\_\_ 2018 at \_\_\_ o'clock \_\_\_ M and executed by delivering to
defendant \_\_\_ in person, a true copy of this citation with a copy of the petition attached
thereto on the \_\_\_ day of \_\_\_ 2018 at \_\_\_ o'clock \_\_\_ M at \_\_\_
in \_\_\_ County, Texas.

[ ] Not executed. The diligence use in finding defendant being \_\_\_\_\_

[ ] Information received as to the whereabouts of defendant being \_\_\_\_\_

Fees ..... \$ \_\_\_\_\_
Sheriff/Constable \_\_\_\_\_

Service I.D. No. \_\_\_\_\_

By: \_\_\_\_\_ County, Texas
Deputy/Authorized Person

VERIFICATION

On this day personally appeared \_\_\_\_\_ known to me to be the person whose name
is subscribed on the foregoing instrument and who has stated: upon penalty of perjury, I attest that the foregoing instrument
has been executed by me in this cause pursuant to the Texas Rules of Civil Procedure. I am over the age of eighteen years
and I am not a party to or interested in the outcome of this suit, and have been authorized by the Val Verde County Courts to
serve process.

Subscribed and sworn to before me on this the \_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_, Notary Public

**EXHIBIT "G"**

CAUSE NO. D-1-GN-19-006394

TRAVIS CENTRAL APPRAISAL	§	IN THE DISTRICT COURT
DISTRICT, By and through Marya Crigler,	§	
Acting in Her Official Capacity as	§	
Chief Appraiser of Travis Central	§	
Appraisal District,	§	
Plaintiff	§	
	§	200 <sup>TH</sup> JUDICIAL DISTRICT
v.	§	
	§	
TEXAS DISPOSAL SYSTEMS	§	
LANDFILL, INC.	§	
Defendant	§	TRAVIS COUNTY, TEXAS

**PLAINTIFF’S RESPONSES TO DEFENDANT’S  
FIRST REQUEST FOR ADMISSIONS**

TO: **TEXAS DISPOSAL SYSTEMS LANDFILL, INC.**, by and through its attorney, Lorri Michel, Michel | Gray | Rogers, LLP, 812 W. 11<sup>th</sup> Street, Suite 301, Austin, Texas 78701.

NOW COMES TRAVIS CENTRAL APPRAISAL DISTRICT, “PLAINTIFF” herein, and propounds its Responses to Defendant’s First Request for Admissions to Plaintiff.

Respectfully submitted,

**EVERTSON & SANCHEZ, P.C.**  
6101 Sheridan Avenue  
Austin, Texas 78723  
Telephone: (512) 323-0797  
Facsimile: (512) 532-6598

By:   
KAREN EVERTSON  
State Bar No. 00797745  
[karen@texESlaw.com](mailto:karen@texESlaw.com)  
MARY SANCHEZ  
State Bar No. 17570830  
[mary@texESlaw.com](mailto:mary@texESlaw.com)  
**ATTORNEYS FOR PLAINTIFF**

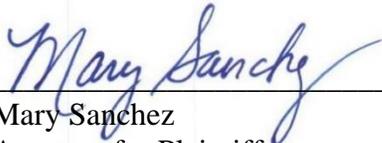
**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing has this day been served to the following by the method indicated:

**VIA E-SERVICE:** [lorri@michelgray.com](mailto:lorri@michelgray.com)

Lorri Michel  
Michel | Gray | Rogers, LLP  
812 W. 11<sup>th</sup> Street, Suite 301  
Austin, Texas 78701

Signed this 31<sup>st</sup> day of December 2019.

  
\_\_\_\_\_  
Mary Sanchez  
Attorney for Plaintiff

## **RESPONSES TO FIRST REQUESTS FOR ADMISSIONS**

### **REQUEST FOR ADMISSION NO. 1:**

The chief appraiser of TCAD did not obtain written approval from the TCAD Board of Directors to appeal the appraisal review board order determining TDSL's 2019 protest for PID 352532 at the August 6, 2019 meeting of the TCAD Board of Directors.

### **RESPONSE:**

Admit in part, deny in part.

### **REQUEST FOR ADMISSION NO. 2:**

The only written approval TCAD's chief appraiser claims to have obtained from the TCAD Board of Directors authorizing the appeal of the order determining TDSL's 2019 protest for PID 352532 was through the resolution of the TCAD board of directors, dated May 30, 2017, attached hereto as Exhibit "A".

### **RESPONSE:**

Admit.

### **REQUEST FOR ADMISSION NO. 3:**

TCAD's chief appraiser received notice that a final order had been entered on TDSL's 2019 protest for PID 352352 on or before August 16, 2019.

### **RESPONSE:**

Deny.



3. “Plaintiff” means Travis Central Appraisal District or TCAD, by and through Marya Crigler, Acting in Her Official Capacity as Chief Appraiser of Travis Central Appraisal District ("TCAD").

4. “Documents” means any written or graphic matter, however produced or reproduced, and includes the original writing and any copy thereof, whether the copy is identical to the original or non-identical (whether by reason of marginal or other notes or alteration of any kind). The term “document” or “documents” includes, but is not limited to, any written, printed, recorded, or reported information in the form of memoranda, letters, correspondence, appraisals, notes, books, minutes, papers, records, accounts, writings, diaries, newspaper or periodical articles or columns, studies, surveys, reports, pamphlets, calendars, drawings, graphs, sketches, charts, photographs or their negatives, bulletins, circulars, instructions, notebooks, books of account, appointment books or records, schedules, treatises, manuals, contracts, agreements, tapes, sound recordings, films, film or videotape recordings, blueprints, plots, architectural or engineering drawings or renderings or sketches or diagrams, drafts, worksheets, computer tapes/discs/printouts, microfiche or microfilm, estimates, opinions, catalogues, plans, logs, summaries, cards or any other writing or record that is in your possession, custody, or control, or that you know to exist. A document is considered to be in your possession, custody, or control if you have either physical possession of it or a superior right to compel its production from a third party.

5. “Identify” (a) when referring to a natural person or a business, governmental, or other legal entity means to state his, her, or its full name, current job title and nature of employment, present or last known address and telephone number and, if the name is unknown, then to state a reasonably detailed description of the identified party; (b) when referring to a document means to state its

date, author, type or character (i.e., letter, contract, etc.), a reasonably detailed description of its contents, and the full name and present or last known address of its current custodian; (c) when referring to a document which is not in your possession, custody, or control, or is no longer in existence means to state whether the document is missing, lost, or destroyed, or if it was transmitted or transferred (voluntarily or involuntarily) to another person or entity and, if so, to identify that person or entity as previously directed. In lieu of identifying existing documents, you may attach to your answers true and complete copies of the documents.

6. “Person” means natural person, sole proprietorship, joint venture, partnership, association, corporation, government agency, or any other legal entity as well as his, her, or its agents, representatives, or employees.

7. “Property”, “subject property” or “PID 352532” means the property—or properties—that is/are is the subject of this litigation and is described more fully in Plaintiff’s Original Petition, or in any supplemental or amended petitions that are filed thereafter.

8. “Tax Year” means the year that the property is the subject of this litigation and is described more fully in Plaintiff’s Original Petition, or in any supplemental or amended petitions that are filed thereafter.

## **FIRST REQUESTS FOR ADMISSIONS**

### **Request for Admission No. 1:**

Admit or deny:

The chief appraiser of TCAD did not obtain written approval from the TCAD Board of Directors to appeal the appraisal review board order determining TDSL’s 2019 protest for PID 352532 at the August 6, 2019 meeting of the TCAD Board of Directors.

**Request for Admission No. 2:**

Admit or deny:

The only written approval TCAD's chief appraiser claims to have obtained from the TCAD Board of Directors authorizing the appeal of the order determining TDSL's 2019 protest for PID 352532 was through the resolution of the TCAD board of directors, dated May 30, 2017, attached hereto as Exhibit "A".

**Request for Admission No. 3:**

Admit or deny:

TCAD's chief appraiser received notice that a final order had been entered on TDSL's 2019 protest for PID 352532 on or before August 16, 2019.

Respectfully submitted,

**MICHEL | GRAY | ROGERS, LLP**  
812 W. 11<sup>TH</sup> Street, Suite 301  
Austin, Texas 78701  
(512) 477-0200 Telephone  
(512) 477-6636 Facsimile

By: /s/ Lorri Michel

**LORRI MICHEL**  
State Bar No. 14009460  
**SHANE ROGERS**  
State Bar No. 24037384

**ATTORNEYS FOR DEFENDANT**

**CERTIFICATE OF SERVICE**

This is to certify that on December 4, 2019, in accordance with Rule 21(a) of the Texas Rules of Civil Procedure, a true and correct copy of the foregoing document was served on attorney for Plaintiff as follows:

*Via Electronic Service: karen@texeslaw.com; mary@texeslaw.com*

EVERTSON & SANCHEZ, P.C.  
c/o Travis Central Appraisal District  
Attn: Legal Department  
8314 Cross Park Dr.  
Austin, Texas 78754  
Telephone: (512) 834-9317  
Facsimile: (512) 532-6598

**ATTORNEY FOR PLAINTIFF**

*/s/ Lorri Michel*  
\_\_\_\_\_  
LORRI MICHEL/SHANE ROGERS

**EXHIBIT "A"**

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT AUTHORIZING THE CHIEF APPRAISER TO APPEAL ORDERS OF THE APPRAISAL REVIEW BOARD.**

**WHEREAS**, the Travis Central Appraisal District is responsible for appraising all taxable property within its boundaries as required by the Texas Constitution and Texas Property Tax Code;

**WHEREAS**, the Board of Directors of the Travis Central Appraisal District is responsible for setting policies and ensuring compliance with applicable law regarding District administration;

**WHEREAS**, the Appraisal Review Board of the Travis Central Appraisal District hears and determines several thousand protests annually;

**WHEREAS**, the Chief Appraiser of the Travis Central Appraisal District is entitled, pursuant to Texas Property Tax Code 42.02(a), to appeal certain orders of the Appraisal Review Board upon written approval by the Board of Directors;

**WHEREAS**, the Chief Appraiser must file notice of any such appeals with the Appraisal Review Board within 15 days after receiving the statutory notice of the relevant orders and must notify the property owners involved within 10 days thereof;

**WHEREAS**, the Chief Appraiser may not communicate with a member of the Board of Directors regarding appraisal matters except during a regular or called meeting or other public forum;

**WHEREAS**, the Board of Directors finds it expedient and appropriate to authorize the Chief Appraiser to appeal those orders of the Appraisal Review Board that the Chief Appraiser determines are appropriate and consistent with the responsibilities of the Travis Central Appraisal District to appeal;

**BE IT THEREFORE RESOLVED** that the Board of Directors of the Travis Central Appraisal District authorizes the Chief Appraiser to appeal such orders of the Appraisal Review Board of Travis Central Appraisal District that the Chief Appraiser determines are appropriate pursuant to Texas Tax Code Section 42.02(a); to engage counsel as needed to accomplish tasks necessary for such appeals; and to take such other appropriate actions as are necessary to further the intent of this resolution.

**BE IT FURTHER RESOLVED** that the Chief Appraiser report from time to time at Board meetings concerning such appeals.

**PASSED AND APPROVED BY THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT** on the 30<sup>th</sup> day of MAY, 2017.

ATTEST:

TRAVIS CENTRAL APPRAISAL DISTRICT

By: 

Ed Keller  
Board Secretary/Treasurer

By: 

Richard Lavine  
Board Chairperson

TCAD BOD Authorizing the Chief Appraiser to Appeal Orders of the Appraisal Review Board.

## Proof of Submission

Submission ID: 38976662

Submission Date and Time: 12/04/19 03:45 PM CST



### Case Information

Case Title:	Client ID: Texas Disposal Systems Landfill Inc. - 1928-02682
Jurisdiction: Travis County - District Clerk	Cause No: D-1-GN-19-006394
Case Category: Civil - Other Civil	Attorney: Lorri Michel
Case Type: Administrative Appeal	Filer: Kimberley Baldrige
	Payment Account: Lorri Michel

### Case Parties

Party Type	Name	Our Client
Plaintiff	Travis Central Appraisal District	No
Defendant	Texas Disposal Systems Landfill, Inc.	Yes

### Filings

Filing Type: eServe

Filing	Documents						
Service Only	<table><thead><tr><th>Document</th><th>Type</th><th>Security</th></tr></thead><tbody><tr><td><a href="#">D's RFATCAD v TDSL.pdf</a></td><td>Lead Document</td><td>Does not contain sensitive data</td></tr></tbody></table>	Document	Type	Security	<a href="#">D's RFATCAD v TDSL.pdf</a>	Lead Document	Does not contain sensitive data
Document	Type	Security					
<a href="#">D's RFATCAD v TDSL.pdf</a>	Lead Document	Does not contain sensitive data					

Filing Comments:

### Service Contacts

Name	Firm Name	Case Party	Email
Lorri Michel	Michel, Gray, Rogers & Brewer, LLP	Texas Disposal Systems Landfill, Inc.	lorri@michelgray.com
Shane Rogers	Michel, Gray, Rogers & Brewer, LLP	Texas Disposal Systems Landfill, Inc.	shane@michelgray.com
Kimberley Baldrige	Michel, Gray, Rogers & Brewer, LLP	Texas Disposal Systems Landfill, Inc.	Kim@michelgray.com

### Service Recipients

Name	Firm Name	Case Party	Email
Karen Kocks Evertson		Travis Central Appraisal District	Karen@texaslaw.com
Mary Sanchez		Travis Central Appraisal District	mary@texESlaw.com
TCAD Litigation		Travis Central Appraisal District	litigation@tcadcentral.org
ES Paralegal	Evertson & Sanchez, PC	Travis Central Appraisal District	paralegal@texaslaw.com
Albert Long	Evertson & Sanchez, PC	Travis Central Appraisal District	albert@texaslaw.com

### Fees Breakdown

#### Court Fees

Filing Fee	\$0.00
------------	--------

<b>Total Fee For This Filing</b>	<b>\$0.00</b>
----------------------------------	---------------

#### Submission Fees

eFiling Manager Convenience Fee	\$0.09
---------------------------------	--------

FileTime Service Fee	\$2.99
----------------------	--------

Sales Tax on FileTime Fee	\$0.25
---------------------------	--------

<b>Total Submission Fees</b>	<b>\$3.33</b>
------------------------------	---------------

<b>Total Fees for this Submission</b>	<b>\$3.33</b>
---------------------------------------	---------------

### Credit Card Information Breakdown

Your credit card statement will show:

#### Pleading

Jurisdiction (TXEPLE)	\$0.00
-----------------------	--------

eFiling Manager (Tyler (TX)file Conv Fee)	\$3.33
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### Notes

The above fees are **estimates only** and are subject to change after clerk review. You **should not use this page for billing purposes**. Your firm eFiling Administrator should run a billing report under **Admin > Reports**.

ATTEST:

TRAVIS CENTRAL APPRAISAL DISTRICT

By: 

Ed Keller  
Board Secretary/Treasurer

By: 

Richard Lavine  
Board Chairperson

TCAD BOD Authorizing the Chief Appraiser to Appeal Orders of the Appraisal Review Board.

1-1 AN ACT

1-2 relating to the administration and collection of ad valorem taxes.

1-3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-4 SECTION 1. Section 6.035(a), Tax Code, is amended to read as  
1-5 follows:

1-6 (a) An individual is ineligible to serve on an appraisal  
1-7 district board of directors and is disqualified from employment as  
1-8 chief appraiser if the individual:

1-9 (1) is related within the second degree by  
1-10 consanguinity or affinity, as determined under Chapter 573,  
1-11 Government Code, to an individual who is engaged in the business of  
1-12 appraising property for compensation for use in proceedings under  
1-13 this title or of representing property owners for compensation in  
1-14 proceedings under this title in the appraisal district; or

1-15 (2) owns property on which delinquent taxes have been  
1-16 owed to a taxing unit for more than 60 days after the date the  
1-17 individual knew or should have known of the delinquency unless:

1-18 (A) the delinquent taxes and any penalties and  
1-19 interest are being paid under an installment payment agreement  
1-20 under Section 33.02; or

1-21 (B) a suit to collect the delinquent taxes is  
1-22 deferred or abated under Section 33.06 or 33.065.

1-23 SECTION 2. Section 6.24, Tax Code, is amended by amending  
1-24 Subsection (b) and adding Subsection (c) to read as follows:

2-1 (b) The commissioners court with the approval of the county  
2-2 assessor-collector may contract as provided by the Interlocal  
2-3 Cooperation Act with the governing body of another taxing unit in  
2-4 the county or with the board of directors of the appraisal district  
2-5 for the other unit or the district to perform duties relating to  
2-6 the assessment or collection of taxes for the county. If a county  
2-7 contracts to have its taxes assessed and collected by another  
2-8 taxing unit or by the appraisal district, except as provided by  
2-9 Subsection (c)., the contract shall require the other unit or the  
2-10 district to assess and collect all taxes the county is required to  
2-11 assess and collect.

2-12 (c) A contract entered into under Subsection (b) may exclude  
2-13 from the taxes the other unit or the district is required to assess  
2-14 and collect taxes the county is required to assess and collect  
2-15 under one or more of the following provisions:

2-16 (1) Section 23.121;

2-17 (2) Section 23.122;

2-18 (3) Section 23.124;

2-19 (4) Section 23.1241;

2-20 (5) Section 23.1242;

2-21 (6) Section 23.125;

2-22 (7) Section 23.127; or

2-23 (8) Section 23.128.

2-24 SECTION 3. Section 6.41(f), Tax Code, is amended to read as  
2-25 follows:

2-26 (f) A member of the board may be removed from the board by a  
2-27 majority vote of the appraisal district board of directors.

3-1 Grounds for removal are:

3-2 (1) a violation of Section 6.412, ~~[06]~~ 6.413,  
3-3 41.66(f), or 41.69; or

3-4 (2) good cause relating to the attendance of members  
3-5 at called meetings of the board as established by written policy  
3-6 adopted by a majority of the appraisal district board of directors.

3-7 SECTION 4. Section 6.412(a), Tax Code, is amended to read as  
3-8 follows:

3-9 (a) An individual is ineligible to serve on an appraisal  
3-10 review board if the individual:

3-11 (1) is related within the second degree by  
3-12 consanguinity or affinity, as determined under Chapter 573,  
3-13 Government Code, to an individual who is engaged in the business of

3-14 appraising property for compensation for use in proceedings under  
 3-15 this title or of representing property owners for compensation in  
 3-16 proceedings under this title in the appraisal district for which  
 3-17 the appraisal review board is established; or  
 3-18 (2) owns property on which delinquent taxes have been  
 3-19 owed to a taxing unit for more than 60 days after the date the  
 3-20 individual knew or should have known of the delinquency unless:  
 3-21 (A) the delinquent taxes and any penalties and  
 3-22 interest are being paid under an installment payment agreement  
 3-23 under Section 33.02; or  
 3-24 (B) a suit to collect the delinquent taxes is  
 3-25 deferred or abated under Section 33.06 or 33.065.

3-26 SECTION 5. Section 22.27(b), Tax Code, is amended to read as  
 3-27 follows:

4-1 (b) Information made confidential by this section may be  
 4-2 disclosed:  
 4-3 (1) in a judicial or administrative proceeding  
 4-4 pursuant to a lawful subpoena;  
 4-5 (2) to the person who filed the statement or report or  
 4-6 the owner of property subject to the statement, report, or  
 4-7 information or to a representative of either authorized in writing  
 4-8 to receive the information;  
 4-9 (3) to the comptroller and the comptroller's [his]  
 4-10 employees authorized by the comptroller [him] in writing to receive  
 4-11 the information or to an assessor or a chief appraiser if requested  
 4-12 in writing;  
 4-13 (4) in a judicial or administrative proceeding  
 4-14 relating to property taxation to which the person who filed the  
 4-15 statement or report or the owner of the property that is a subject  
 4-16 of the statement, report, or information is a party;  
 4-17 (5) for statistical purposes if in a form that does  
 4-18 not identify specific property or a specific property owner; ~~[or]~~  
 4-19 (6) if and to the extent the information is required  
 4-20 to be included in a public document or record that the appraisal  
 4-21 office is required to prepare or maintain; or  
 4-22 (7) to a taxing unit or its legal representative that  
 4-23 is engaged in the collection of delinquent taxes on the property  
 4-24 that is the subject of the information.

4-25 SECTION 6. Section 25.25, Tax Code, is amended by amending  
 4-26 Subsection (b) and adding Subsections (n) and (o) to read as  
 4-27 follows:

5-1 (b) The chief appraiser may change the appraisal roll at any  
 5-2 time to correct a name or address, a determination of ownership, a  
 5-3 description of property, multiple appraisals of a property, or a  
 5-4 clerical error or other inaccuracy as prescribed by board rule that  
 5-5 does not increase the amount of tax liability. Before the 10th day  
 5-6 after the end of each calendar quarter, the chief appraiser shall  
 5-7 submit to the appraisal review board and to the board of directors  
 5-8 of the appraisal district a written report of each change made  
 5-9 under this subsection that decreases the tax liability of the owner  
 5-10 of the property. The report must include:

5-11 (1) a description of each property; and  
 5-12 (2) the name of the owner of that property.

5-13 (n) After a chief appraiser certifies a change under  
 5-14 Subsection (b) that corrects multiple appraisals of a property, the  
 5-15 liability of a taxing unit for a refund of taxes under Section  
 5-16 26.15(f), and any penalty or interest on those taxes, is limited to  
 5-17 taxes paid for the tax year in which the appraisal roll is changed  
 5-18 and the four tax years preceding that year.

5-19 (o) The failure or refusal of a chief appraiser to change an  
 5-20 appraisal roll under Subsection (b) is not:

5-21 (1) an action that the appraisal review board is  
 5-22 authorized to determine under this section;

5-23 (2) an action that may be the subject of a suit to  
 5-24 compel filed under Subsection (g);.

5-25 (3) an action that a property owner is entitled to  
 5-26 protest under Section 41.41; or

5-27 (4) an action that may be appealed under Chapter 42.

6-1 SECTION 7. Section 26.15(f), Tax Code, is amended to read as  
 6-2 follows:

6-3 (f) If a correction decreases the tax liability of a  
 6-4 property owner after the owner [he] has paid the tax, the taxing  
 6-5 unit shall refund to the property owner the difference between the  
 6-6 tax paid and the tax legally due, except as provided by Section  
 6-7 25.25(n).

6-8 SECTION 8. Section 31.11, Tax Code, is amended by adding  
 6-9 Subsection (g) to read as follows:

6-10 (g) If a taxpayer submits a payment of taxes that exceeds by  
 6-11 \$5 or more the amount of taxes owed for a tax year to a taxing  
 6-12 unit, the collector for the taxing unit, without charge, shall mail  
 6-13 to the taxpayer or the taxpayer's representative a written notice  
 6-14 of the amount of the overpayment accompanied by a refund  
 6-15 application form.

6-16 SECTION 9. Chapter 31, Tax Code, is amended by adding Section  
 6-17 31.111 to read as follows:

6-18 Sec. 31.111. REFUNDS OF DUPLICATE PAYMENTS. (a) The  
 6-19 collector of a taxing unit who determines that a person erred in  
 6-20 making a payment of taxes because the identical taxes were paid by  
 6-21 another person shall refund the amount of the taxes to the person  
 6-22 who erred in making the payment.

6-23 (b) A refund under Subsection (a) shall be made as soon as  
 6-24 practicable after the collector discovers the erroneous payment.  
 6-25 The refund shall be accompanied by a description of the property  
 6-26 subject to the taxes sufficient to identify the property. If the  
 6-27 property is assigned an account number, the collector shall include  
 7-1 that number.

7-2 (c) Each month, the collector shall inform the auditor of  
 7-3 each appropriate taxing unit of refunds of taxes made under  
 7-4 Subsection (a) during the preceding month.

7-5 SECTION 10. Sections 31.12(a) and (b), Tax Code, are amended  
 7-6 to read as follows:

7-7 (a) If a refund of a tax provided by Section 11.431(b),  
 7-8 26.07(g), 26.15(f), ~~[or]~~ 31.11, or 31.111 is paid on or before the  
 7-9 60th day after the date the liability for the refund arises, no  
 7-10 interest is due on the amount refunded. If not paid on or before  
 7-11 that 60th day, the amount of the tax to be refunded accrues  
 7-12 interest at a rate of one percent for each month or part of a month  
 7-13 that the refund is unpaid, beginning with the date on which the  
 7-14 liability for the refund arises.

7-15 (b) For purposes of this section, liability for a refund  
 7-16 arises:

7-17 (1) if the refund is required by Section 11.431(b), on  
 7-18 the date the chief appraiser notifies the collector for the unit of  
 7-19 the approval of the late homestead exemption;

7-20 (2) if the refund is required by Section 26.07(g), on  
 7-21 the date the results of the election to reduce the tax rate are  
 7-22 certified;

7-23 (3) if the refund is required by Section 26.15(f):

7-24 (A) for a correction to the tax roll made under  
 7-25 Section 26.15(b), on the date the change in the tax roll is  
 7-26 certified to the assessor for the taxing unit under Section 25.25;  
 7-27 or

8-1 (B) for a correction to the tax roll made under  
 8-2 Section 26.15(c), on the date the change in the tax roll is ordered  
 8-3 by the governing body of the taxing unit; ~~[or]~~

8-4 (4) if the refund is required by Section 31.11, on the  
 8-5 date the auditor for the taxing unit determines that the payment  
 8-6 was erroneous or excessive or, if the amount of the refund exceeds  
 8-7 the applicable amount specified by Section 31.11(a), on the date  
 8-8 the governing body of the unit approves the refund; or

8-9                   (5) if the refund is required by Section 31.111, on  
 8-10 the date the collector for the taxing unit determines that the  
 8-11 payment was erroneous.

8-12                   SECTION 11. Section 33.04, Tax Code, is amended to read as  
 8-13 follows:

8-14                   Sec. 33.04. NOTICE OF DELINQUENCY. [~~a~~] At least once each  
 8-15 year the collector for a taxing unit shall deliver a notice of  
 8-16 delinquency to each person whose name appears on the current  
 8-17 delinquent tax roll. However, the notice need not be delivered if:

8-18                   (1) a bill for the tax was not mailed under Section  
 8-19 31.01(f); or

8-20                   (2) the collector does not know and by exercising  
 8-21 reasonable diligence cannot determine the delinquent taxpayer's  
 8-22 name and address.

8-23                   ~~[(b) In addition to the notice required by Subsection (a),~~  
 8-24 ~~the collector for each taxing unit in each year divisible by five~~  
 8-25 ~~shall deliver by mail a written notice of delinquency to:]~~

8-26                   ~~[(1) each person whose name and mailing address are~~  
 8-27 ~~listed on the most recent certified appraisal roll, if the taxes on~~  
 9-1 ~~the property of that person are shown on the collector's records as~~  
 9-2 ~~having been delinquent more than one year; and]~~

9-3                   ~~[(2) each person who owes a tax on personal property~~  
 9-4 ~~or an interest in a mineral estate that has been delinquent more~~  
 9-5 ~~than one year, if that property or mineral estate is not listed on~~  
 9-6 ~~the most recent certified appraisal roll under that person's name~~  
 9-7 ~~but that person's name and mailing address are known to the~~  
 9-8 ~~collector.]~~

9-9                   ~~[(c) The collector shall state in the notice required by~~  
 9-10 ~~Subsection (b) the amount of the delinquent tax, penalties, and~~  
 9-11 ~~interest due, the description of the property on which the tax was~~  
 9-12 ~~imposed, and the year for which the tax is delinquent. Each notice~~  
 9-13 ~~required by Subsection (b) to be delivered to the same person for~~  
 9-14 ~~more than one year or on more than one property may be included in~~  
 9-15 ~~a single notice.]~~

9-16                   ~~[(d) In a suit brought against a person entitled to receive~~  
 9-17 ~~notice under Subsection (b) for the collection of penalties and~~  
 9-18 ~~interest on a tax delinquent more than five years or a multiple of~~  
 9-19 ~~five years, it is an affirmative defense available to the person~~  
 9-20 ~~that the collector did not deliver the notice required by~~  
 9-21 ~~Subsection (b).]~~

9-22                   ~~[(e) Notwithstanding Subsection (d), interest and penalties~~  
 9-23 ~~on a tax are reinstated and shall be collected by the collector if,~~  
 9-24 ~~subsequent to the collector's failure to deliver the notice~~  
 9-25 ~~required by Subsection (b), the collector delivers the notice in~~  
 9-26 ~~any subsequent year divisible by five. The interest and penalties~~  
 9-27 ~~on the tax are reinstated prospectively and begin to accrue at the~~  
 10-1 ~~rates provided by Section 23.01 on the first day of the first month~~  
 10-2 ~~that begins at least 21 days after the date the collector delivers~~  
 10-3 ~~the subsequent notice.]~~

10-4                   ~~[(f) A notice under this section is presumed to be delivered~~  
 10-5 ~~when it is deposited in regular first class mail, postage prepaid,~~  
 10-6 ~~and addressed to the appropriate person under Subsection (b).~~  
 10-7 ~~Notwithstanding Section 1.07, the presumption of delivery under~~  
 10-8 ~~this section may not be rebutted with evidence of failure to~~  
 10-9 ~~receive the notice.]~~

10-10                  SECTION 12. Sections 33.06(a), (d), and (e), Tax Code, are  
 10-11 amended to read as follows:

10-12                  (a) An individual is entitled to defer or abate a suit to  
 10-13 collect a delinquent tax if the individual [he] is 65 years of age  
 10-14 or older and the tax was imposed against property that the  
 10-15 individual [he] owns and occupies as a residence homestead [the  
 10-16 property on which the tax subject to the suit is delinquent].

10-17                  (d) A tax lien remains on the property and interest  
 10-18 continues to accrue during the period collection of taxes is  
 10-19 deferred or abated under [as provided by] this section. The annual

10-20 interest rate during the deferral or abatement period is eight  
 10-21 percent [~~a year~~] instead of the rate provided by Section 33.01 [~~of~~  
 10-22 ~~this code~~]. Interest and penalties that accrued or that were  
 10-23 incurred or imposed under Section 33.01 or 33.07 before the date  
 10-24 the individual files the deferral affidavit under Subsection (b) or  
 10-25 the date the judgment abating the suit is entered, as applicable,  
 10-26 are preserved. A penalty under Section 33.01 is [~~may~~] not incurred  
 10-27 [~~be imposed~~] during a deferral or abatement period. The additional  
 11-1 penalty under [~~provided by~~] Section 33.07 [~~of this code~~] may be  
 11-2 imposed and collected only if the taxes for which collection is  
 11-3 deferred or abated remain delinquent on or after the 91st day after  
 11-4 the date the deferral or abatement period expires. A plea of  
 11-5 limitation, laches, or want of prosecution does not apply against  
 11-6 the taxing unit because of deferral or abatement of collection as  
 11-7 provided by this section.

11-8 (e) Each year the chief appraiser for each appraisal  
 11-9 district shall publicize in a manner reasonably designed to notify  
 11-10 all residents of the district or county of the provisions of this  
 11-11 section and, specifically, the method by which eligible persons may  
 11-12 obtain a deferral or abatement.

11-13 SECTION 13. Section 33.065(g), Tax Code, is amended to read  
 11-14 as follows:

11-15 (g) A tax lien remains on the property and interest  
 11-16 continues to accrue during the period collection of delinquent  
 11-17 taxes is deferred or abated under [~~as provided by~~] this section.  
 11-18 The annual interest rate during the deferral or abatement period is  
 11-19 eight percent instead of the rate provided by Section 33.01.  
 11-20 Interest and penalties that accrued or that were incurred or  
 11-21 imposed under Section 33.01 or 33.07 before the date the individual  
 11-22 files the deferral affidavit under Subsection (c) or the date the  
 11-23 judgment abating the suit is entered, as applicable, are preserved.  
 11-24 A penalty is [~~may~~] not incurred [~~be imposed~~] on the delinquent  
 11-25 taxes for which collection is deferred or abated during a deferral  
 11-26 or abatement period. The additional penalty under [~~provided by~~]  
 11-27 Section 33.07 may be imposed and collected only if the delinquent  
 12-1 taxes for which collection is deferred or abated remain delinquent  
 12-2 on or after the 91st day after the date the deferral or abatement  
 12-3 period expires. A plea of limitation, laches, or want of  
 12-4 prosecution does not apply against the taxing unit because of  
 12-5 deferral or abatement of collection as provided by this section.

12-6 SECTION 14. Section 33.07(a), Tax Code, is amended to read  
 12-7 as follows:

12-8 (a) A taxing unit or appraisal district may provide, in the  
 12-9 manner required by law for official action by the body, that taxes  
 12-10 that become delinquent on or after February 1 of a year but not  
 12-11 later than May 1 of that year and that remain delinquent on July 1  
 12-12 of the year in which they become delinquent incur an additional  
 12-13 penalty to defray costs of collection, if the unit or district or  
 12-14 another unit that collects taxes for the unit has contracted with  
 12-15 an attorney pursuant to Section 6.30 [~~of this code~~]. The amount of  
 12-16 the penalty may not exceed [~~15 percent of~~] the amount of the  
 12-17 compensation specified in the contract with the attorney to be paid  
 12-18 in connection with the collection of the delinquent taxes[~~;~~  
 12-19 ~~penalty, and interest due~~].

12-20 SECTION 15. Section 33.08(b), Tax Code, is amended to read  
 12-21 as follows:

12-22 (b) The governing body of the taxing unit or appraisal  
 12-23 district, in the manner required by law for official action, may  
 12-24 provide that taxes that become delinquent on or after June 1 under  
 12-25 Section 26.07(f), 26.15(e), 31.03, 31.031, 31.032, or 31.04 incur  
 12-26 an additional penalty to defray costs of collection. The amount of  
 12-27 the penalty may not exceed [~~15 percent of~~] the amount of the  
 13-1 compensation specified in the applicable contract with an attorney  
 13-2 under Section 6.30 to be paid in connection with the collection of  
 13-3 the delinquent taxes[~~;~~ ~~penalty, and interest due~~].

13-4 SECTION 16. Subchapter A, Chapter 33, Tax Code, is amended by  
13-5 adding Section 33.09 to read as follows:

13-6 Sec. 33.09. TRANSFER OF DELINQUENT COUNTY EDUCATION DISTRICT  
13-7 TAXES IN CERTAIN COUNTIES. (a) This section applies only to a  
13-8 county with a population of less than 22,000.

13-9 (b) In this section, "county education district taxes" means  
13-10 ad valorem taxes imposed by a county education district under  
13-11 former Section 20.945, Education Code.

13-12 (c) The successor-in-interest to a county education district  
13-13 may transfer to the component school districts of the county  
13-14 education district all delinquent county education district taxes.  
13-15 The amount transferred to each school district must be in  
13-16 proportion to the ratio that the school district's weighted average  
13-17 daily attendance for the 1992-1993 school year bears to the  
13-18 weighted average daily attendance of all school districts in the  
13-19 county education district for that year. For purposes of this  
13-20 section, "weighted average daily attendance" is determined in the  
13-21 manner provided by former Section 16.302, Education Code, as that  
13-22 section existed September 1, 1992.

13-23 (d) A school district to which delinquent county education  
13-24 district taxes are transferred under this section is responsible  
13-25 for:

13-26 (1) collecting or contracting for the collection of  
13-27 the taxes; and

14-1 (2) preparing and submitting any report required by  
14-2 the commissioner of education or the comptroller of the amount of  
14-3 delinquent county education taxes collected.

14-4 (e) This section expires February 1, 2014.

14-5 SECTION 17. Section 33.21, Tax Code, is amended by adding  
14-6 Subsection (d) to read as follows:

14-7 (d) In this subchapter, "personal property" means:

14-8 (1) tangible personal property;

14-9 (2) cash on hand;

14-10 (3) notes or accounts receivable, including rents and  
14-11 royalties;

14-12 (4) demand or time deposits; and

14-13 (5) certificates of deposit.

14-14 SECTION 18. Section 33.23, Tax Code, is amended by amending  
14-15 Subsection (c) and adding Subsections (d) and (e) to read as  
14-16 follows:

14-17 (c) After a tax warrant is issued, the collector or peace  
14-18 officer shall take possession of the property pending its sale. The  
14-19 person against whom a tax warrant is issued or another person  
14-20 having possession of property of the person against whom a tax  
14-21 warrant is issued shall surrender the property on demand. Pending  
14-22 the sale of the property, the collector or peace officer may secure  
14-23 the property at the location where it is seized or may move the  
14-24 property to another location.

14-25 (d) A person who possesses personal property owned by the  
14-26 person against whom a tax warrant is issued and who surrenders the  
14-27 property on demand is not liable to any person for the surrender.  
15-1 At the time of surrender, the collector shall provide the person  
15-2 surrendering the property a sworn receipt describing the property  
15-3 surrendered.

15-4 (e) Subsection (d) does not create an obligation on the part  
15-5 of a person who surrenders property owned by the person against  
15-6 whom a tax warrant is issued that exceeds or materially differs  
15-7 from that person's obligation to the person against whom the tax  
15-8 warrant is issued.

15-9 SECTION 19. Section 33.25, Tax Code, is amended by amending  
15-10 Subsection (a) and adding Subsection (c) to read as follows:

15-11 (a) Except as provided by Subsection (c), after [After] a  
15-12 seizure of personal property, the collector shall make a reasonable  
15-13 inquiry to determine the identity and to ascertain the address of  
15-14 any person having an interest in the property other than the person

15-15 against whom the tax warrant is issued. The collector [He] shall  
 15-16 provide in writing the name and address of each other person the  
 15-17 collector identifies as having an interest in the property to the  
 15-18 peace officer charged with executing the warrant. The peace  
 15-19 officer shall deliver as soon as possible a written notice stating  
 15-20 the time and place of the sale and briefly describing the property  
 15-21 seized to the person against whom the warrant is issued and to any  
 15-22 other person having [he discovers has] an interest in the property  
 15-23 whose name and address the collector provided to the peace officer.  
 15-24 The posting of the notice and the sale of the property shall be  
 15-25 conducted by the peace officer in the manner required for the sale  
 15-26 under execution of personal property [he ascertains].

15-27 (c) After a seizure of personal property defined by Sections  
 16-1 33.21(d)(2)-(5), the collector shall apply the seized property  
 16-2 toward the payment of the taxes, penalties, and interest included  
 16-3 in the application for warrant and all costs of the seizure.

16-4 SECTION 20. Section 33.41, Tax Code, is amended by adding  
 16-5 Subsections (d), (e), (f), (g), and (h) to read as follows:

16-6 (d) In a suit brought under this section, a court shall  
 16-7 grant a taxing unit injunctive relief on a showing that the  
 16-8 personal property on which the taxing unit seeks to foreclose a tax  
 16-9 lien is about to be:

16-10 (1) removed from the county in which the tax was  
 16-11 imposed; or

16-12 (2) transferred to another person and the other person  
 16-13 is not a buyer in the ordinary course of business, as defined by  
 16-14 Section 1.201, Business & Commerce Code.

16-15 (e) Injunctive relief granted under Subsection (d) must:

16-16 (1) prohibit alienation or dissipation of the  
 16-17 property;

16-18 (2) order that proceeds from the sale of the property  
 16-19 in an amount equal to the taxes claimed to be due be paid into the  
 16-20 court registry; or

16-21 (3) order any other relief to ensure the payment of  
 16-22 the taxes owed.

16-23 (f) A taxing unit is not required to file a bond as a  
 16-24 condition to the granting of injunctive relief under Subsection  
 16-25 (d).

16-26 (g) In a petition for relief under Subsection (d), the  
 16-27 taxing unit may also seek to secure the payment of taxes for a  
 17-1 current tax year that are not delinquent and shall estimate the  
 17-2 amount due if those taxes are not yet assessed.

17-3 (h) The tax lien attaches to any amounts paid into the  
 17-4 court's registry with the same priority as for the property on  
 17-5 which taxes are owed.

17-6 SECTION 21. Section 33.42(c), Tax Code, is amended to read as  
 17-7 follows:

17-8 (c) If a tax required by this section to be included in a  
 17-9 suit is omitted from the judgment in the suit, the taxing unit may  
 17-10 not enforce collection of the tax at a later time except as  
 17-11 provided by Section 34.04(c)(2).

17-12 SECTION 22. Section 33.43(a), Tax Code, is amended to read as  
 17-13 follows:

17-14 (a) A petition initiating a suit to collect a delinquent  
 17-15 property tax is sufficient if it alleges that:

17-16 (1) the taxing unit is legally constituted and  
 17-17 authorized to impose and collect ad valorem taxes on property;

17-18 (2) tax in a stated amount was legally imposed on each  
 17-19 separately described property for each year specified and on each  
 17-20 person named if known who owned the property on January 1 of the  
 17-21 year for which the tax was imposed;

17-22 (3) the tax was imposed in the county in which the  
 17-23 suit is filed;

17-24 (4) the tax is delinquent;

17-25 (5) penalties, interest, and costs authorized by law

17-26 in a stated amount for each separately assessed property are due;

17-27 (6) the taxing unit is entitled to recover each  
18-1 penalty that is incurred and all interest that accrues on  
18-2 delinquent taxes imposed on the property from the date of the  
18-3 judgment to the date of the sale under Section 34.01 or under  
18-4 Section 253.010, Local Government Code [34.015], as applicable, if  
18-5 the suit seeks to foreclose a tax lien;

18-6 (7) the person sued owned the property on January 1 of  
18-7 the year for which the tax was imposed if the suit seeks to enforce  
18-8 personal liability;

18-9 (8) the person sued owns the property when the suit is  
18-10 filed if the suit seeks to foreclose a tax lien;

18-11 (9) the taxing unit asserts a lien on each separately  
18-12 described property to secure the payment of all taxes, penalties,  
18-13 interest, and costs due if the suit seeks to foreclose a tax lien;

18-14 (10) all things required by law to be done have been  
18-15 done properly by the appropriate officials; and

18-16 (11) the attorney signing the petition is legally  
18-17 authorized to prosecute the suit on behalf of the taxing unit.

18-18 SECTION 23. Section 33.48(a), Tax Code, is amended to read as  
18-19 follows:

18-20 (a) In addition to other costs authorized by law, a taxing  
18-21 unit is entitled to recover the following costs and expenses in a  
18-22 suit to collect a delinquent tax:

18-23 (1) all usual court costs, including the cost of  
18-24 serving process;

18-25 (2) costs of filing for record a notice of lis pendens  
18-26 against property;

18-27 (3) expenses of foreclosure sale;

19-1 (4) reasonable expenses that are incurred by the  
19-2 taxing unit in determining the name, identity, and location of  
19-3 necessary parties and in procuring necessary legal descriptions of  
19-4 the property on which a delinquent tax is due; ~~and~~

19-5 (5) attorney's fees in the amount of 15 percent of the  
19-6 total amount of taxes, penalties, and interest due the unit; and

19-7 (6) reasonable attorney ad litem fees approved by the  
19-8 court that are incurred in a suit in which the court orders the  
19-9 appointment of an attorney to represent the interests of a  
19-10 defendant served with process by means of citation by publication  
19-11 or posting.

19-12 SECTION 24. Section 33.49(a), Tax Code, is amended to read as  
19-13 follows:

19-14 (a) Except as provided by Subsection (b) ~~[of this section]~~,  
19-15 a taxing unit is not liable in a suit to collect taxes for court  
19-16 costs, including any fees for service of process, an attorney ad  
19-17 litem, arbitration, or mediation, and may not be required to post  
19-18 security for costs.

19-19 SECTION 25. Sections 33.56(a), (c), (d), and (e), Tax Code,  
19-20 are amended to read as follows:

19-21 (a) If, in a suit to collect a delinquent tax, a court  
19-22 renders a judgment for foreclosure of a tax lien on behalf of a  
19-23 taxing unit, any [the] taxing unit that was a party to the judgment  
19-24 may file a petition to vacate the judgment on one or more of the  
19-25 following grounds [for]:

19-26 (1) failure to join a person needed for just  
19-27 adjudication under the Texas Rules of Civil Procedure, including a  
20-1 taxing unit required to be joined under Section 33.44(a);

20-2 (2) failure to serve a person needed for just  
20-3 adjudication under the Texas Rules of Civil Procedure, including a  
20-4 taxing unit required to be joined under Section 33.44(a); ~~[or]~~

20-5 (3) failure of the judgment to adequately describe the  
20-6 property that is the subject of the suit; or

20-7 (4) that the property described in the judgment was  
20-8 subject to multiple appraisals for the tax years included in the  
20-9 judgment.

20-10 (c) The taxing unit may not file a petition if a tax sale of  
20-11 the property has occurred unless:

20-12 (1) the tax sale has been vacated by an order of a  
20-13 court; ~~[or]~~

20-14 (2) the property was bid off ~~[sold]~~ to a ~~[the]~~ taxing  
20-15 unit under Section 34.01(j) ~~[34.01(e)]~~ and has not been resold; or

20-16 (3) the tax sale or resale purchaser, or the  
20-17 purchaser's heirs, successors, or assigns, consents to the  
20-18 petition.

20-19 (d) Consent of the purchaser to a petition may be shown by:

20-20 (1) a written memorandum signed by the purchaser and  
20-21 filed with the court;

20-22 (2) the purchaser's joinder in the taxing unit's  
20-23 petition;

20-24 (3) a statement of the purchaser made in open court on  
20-25 the record in a hearing on the petition; or

20-26 (4) the purchaser's signature of approval to an agreed  
20-27 order to grant the petition.

21-1 (e) A copy of the petition must be served in a manner  
21-2 authorized by Rule 21a, Texas Rules of Civil Procedure, on each  
21-3 party to the delinquent tax suit.

21-4 (f) ~~[(e)]~~ If the court grants the petition, the court shall  
21-5 enter an order providing that:

21-6 (1) the judgment, any tax sale based on that judgment,  
21-7 and any subsequent resale are ~~[is]~~ vacated;

21-8 (2) any applicable tax deed or applicable resale deed  
21-9 is canceled;

21-10 (3) ~~[and]~~ the delinquent tax suit is revived; and

21-11 (4) except in a case in which judgment is vacated  
21-12 under Subsection (a)(4), the taxes, penalties, interest, and  
21-13 attorney's fees and costs, and the liens that secure each of those  
21-14 items, are reinstated.

21-15 SECTION 26. Sections 34.01(b), (m), (o), (p), and (r), Tax  
21-16 Code, are amended to read as follows:

21-17 (b) On receipt of an order of sale of real property, the  
21-18 officer charged with selling the property shall endorse on the  
21-19 order the date and exact time when the officer received the order.  
21-20 The endorsement is a levy on the property without necessity for  
21-21 going upon the ground. The officer shall calculate the total  
21-22 amount due under the judgment, including all taxes, penalties, and  
21-23 interest, plus any other amount awarded by the judgment, court  
21-24 costs, and the costs of the sale. The costs of a sale include~~[,~~  
21-25 including] the costs of advertising, and deed recording fees  
21-26 anticipated to be paid in connection with the sale of the property.

21-27 To assist the officer in making the calculation, the collector of  
22-1 any taxing unit that is party to the judgment may provide the  
22-2 officer with a certified tax statement showing the amount of the  
22-3 taxes included in the judgment that remain due that taxing unit and  
22-4 all penalties, interest, and attorney's fees provided by the  
22-5 judgment as of the date of the proposed sale. If a certified tax  
22-6 statement is provided to the officer, the officer shall rely on the  
22-7 amount included in the statement and is not responsible or liable  
22-8 for the accuracy of the applicable portion of the calculation. A  
22-9 certified tax statement is not required to be sworn to and is  
22-10 sufficient if the tax collector or the collector's deputy signs the  
22-11 statement.

22-12 (m) The officer making the sale shall prepare a deed to the  
22-13 purchaser of real property at the sale, to any other person whom  
22-14 the purchaser may specify, or to the taxing unit to which the  
22-15 property was bid off. The taxing unit that requested the order of  
22-16 sale may elect to prepare a deed for execution by the officer. If  
22-17 the taxing unit prepares the deed, the officer shall execute that  
22-18 deed. An officer who executes a deed prepared by the taxing unit  
22-19 is not responsible or liable for any inconsistency, error, or other  
22-20 defect in the form of the deed. As soon as practicable after a

22-21 deed is executed by the officer, the ~~[The]~~ officer shall ~~[execute~~  
22-22 ~~the deed and]~~ either file the deed for recording with the county  
22-23 clerk or deliver the executed deed to the taxing unit that  
22-24 requested the order of sale, which shall file the deed for  
22-25 recording with the county clerk. The county clerk shall file and  
22-26 record each deed filed under this subsection and after recording  
22-27 shall return the deed to the grantee.

23-1 (o) ~~If [Notwithstanding Subsection (j)], if]~~ a ~~[sufficient]~~  
23-2 bid ~~sufficient to pay the amount specified by Subsection (p).~~ is not  
23-3 received, the officer making the sale, ~~with the consent of the~~  
23-4 ~~collector who applied for the tax warrant,~~ may offer ~~[bid off]~~  
23-5 property seized under Subchapter E, Chapter 33, to a person  
23-6 described by Section 11.181 or 11.20 ~~for less than that [the tax~~  
23-7 ~~warrant] amount [or the market value of the property].~~ ~~If the~~  
23-8 ~~property is offered to a person described by Section 11.181 or~~  
23-9 ~~11.20, the officer making the sale shall reopen the bidding at the~~  
23-10 ~~amount of that person's bid and bid off the property to the highest~~  
23-11 ~~bidder.~~ Consent to the sale by the taxing units entitled to  
23-12 receive proceeds of the sale is not required. ~~The acceptance of a~~  
23-13 ~~bid by the officer under this subsection is conclusive and binding~~  
23-14 ~~on the question of its sufficiency. An action to set aside the~~  
23-15 ~~sale on the grounds that a bid is insufficient may not be~~  
23-16 ~~sustained, except that a taxing unit that participates in~~  
23-17 ~~distribution of proceeds of the sale may file an action before the~~  
23-18 ~~first anniversary of the date of the sale to set aside the sale on~~  
23-19 ~~the grounds of fraud or collusion between the officer making the~~  
23-20 ~~sale and the purchaser.~~

23-21 (p) Except as provided by Subsection (o), property seized  
23-22 under Subchapter E, Chapter 33, may not be sold for an amount that  
23-23 is less than the lesser of the market value of the property ~~as~~  
23-24 ~~specified in the warrant or the total amount of taxes, penalties,~~  
23-25 ~~interest, costs, and other claims for which the warrant was issued~~  
23-26 ~~[due on the property].~~ ~~If a sufficient bid is not received by the~~  
23-27 ~~officer making the sale, the officer shall bid off the property to~~  
24-1 ~~a taxing unit in the manner specified by Subsection (j) and subject~~  
24-2 ~~to the other provisions of that subsection. A taxing unit that~~  
24-3 ~~takes title to property [seized] under this subsection [that~~  
24-4 ~~subchapter] takes title [to the property] for the use and benefit~~  
24-5 ~~of that taxing unit and all other taxing units that established tax~~  
24-6 ~~liens in the suit or that, on the date of the seizure, were owed~~  
24-7 ~~delinquent taxes on the property.~~

24-8 (r) A sale of real property under this section must take  
24-9 place at the county courthouse in the county in which the land is  
24-10 located. ~~The commissioners court of the county may designate the~~  
24-11 ~~area in the county courthouse where sales under this section must~~  
24-12 ~~take place and shall record any designated area in the real~~  
24-13 ~~property records of the county. If the commissioners court~~  
24-14 ~~designates an area in the courthouse for sales, a sale must occur~~  
24-15 ~~in that area. If the commissioners court does not designate an~~  
24-16 ~~area in the courthouse for sales, a [The] sale must [shall] occur~~  
24-17 ~~in the same area [location] in the courthouse that is designated by~~  
24-18 ~~the commissioners court [of the county] for the sale of real~~  
24-19 ~~property under Section 51.002, Property Code.~~

24-20 SECTION 27. Section 34.04, Tax Code, is amended by amending  
24-21 Subsection (c) and adding Subsections (e)-(i) to read as follows:

24-22 (c) At the hearing the court shall order that the proceeds  
24-23 be paid according to the following priorities to each party that  
24-24 establishes its claim to the proceeds:

24-25 (1) ~~to the tax sale purchaser if the tax sale has been~~  
24-26 ~~adjudged to be void and the purchaser has prevailed in an action~~  
24-27 ~~against the taxing units under Section 34.07(d) by final judgment;~~

25-1 (2) to a taxing unit for any taxes, penalties, or  
25-2 interest that have become due or delinquent on the subject property  
25-3 subsequent to the date of the judgment ~~or that were omitted from~~  
25-4 ~~the judgment by accident or mistake;~~

25-5 (3) [~~2~~] to any other lienholder, consensual or  
 25-6 otherwise, for the amount due under a lien, in accordance with the  
 25-7 priorities established by applicable law;

25-8 (4) [~~3~~] to a taxing unit for any unpaid taxes,  
 25-9 penalties, interest, or other amounts adjudged due under the  
 25-10 judgment that were not satisfied from the proceeds from the tax  
 25-11 sale; and

25-12 (5) [~~4~~] to each owner of the property.

25-13 (e) an order under this section is appealable.

25-14 (f) A person may not take an assignment of an owner's claim  
 25-15 to excess proceeds unless:

25-16 (1) the assignment is taken on or after the 36th day  
 25-17 after the date the excess proceeds are deposited in the registry of  
 25-18 the court;

25-19 (2) the assignment is in writing and signed by the  
 25-20 assignor; and

25-21 (3) the assignment document contains a sworn statement  
 25-22 by the assignor affirming:

25-23 (A) that the assignment was given  
 25-24 voluntarily;

25-25 (B) the date on which the assignment was  
 25-26 made and that the date was not earlier than the 36th day after the  
 25-27 date the excess proceeds were deposited in the registry of the  
 26-1 court;

26-2 (C) that the assignor has received the  
 26-3 notice from the clerk required by Section 34.03;

26-4 (D) the nature and amount of consideration  
 26-5 given for the assignment;

26-6 (E) the circumstances under which the excess  
 26-7 proceeds are in the registry of the court;

26-8 (F) the amount of the claim to excess proceeds  
 26-9 in the registry of the court;

26-10 (G) that the assignor has made no other  
 26-11 assignments of the assignor's claim to the excess proceeds; and

26-12 (H) that the assignor knows that the assignor  
 26-13 may retain counsel.

26-14 (g) An assignee who obtains excess proceeds without  
 26-15 complying with Subsection (f) is liable to the assignor for the  
 26-16 amount of excess proceeds obtained plus attorney's fees and  
 26-17 expenses.

26-18 (h) An assignee who files a petition setting forth a claim  
 26-19 to excess proceeds must attach a copy of the assignment document  
 26-20 and produce the original of the assignment document in court at the  
 26-21 hearing on the petition. If the original assignment document is  
 26-22 lost, the assignee must obtain the presence of the assignor to  
 26-23 testify at the hearing.

26-24 (i) A fee charged to obtain excess proceeds for an owner may  
 26-25 not be greater than 25 percent of the amount obtained or \$1,000,  
 26-26 whichever is less.

26-27 SECTION 28. Sections 34.05(d) and (e), Tax Code, are amended  
 27-1 to read as follows:

27-2 (d) Except as provided by this subsection, all public sales  
 27-3 requested as provided by Subsection (c) shall be conducted in the  
 27-4 manner prescribed by the Texas Rules of Civil Procedure for the  
 27-5 sale of property under execution. The notice of the sale must  
 27-6 contain a description of the property to be sold, [~~which must be a~~  
 27-7 ~~legal description in the case of real property,~~] the number and  
 27-8 style of the suit under which the property was sold at the tax  
 27-9 foreclosure sale, and the date of the tax foreclosure sale. The  
 27-10 description of the property in the notice is sufficient if it is  
 27-11 stated in the manner provided by Section 34.01(f). If the  
 27-12 commissioners court of a county by order specifies the date or time  
 27-13 at which or location in the county where a public sale requested  
 27-14 under Subsection (c) shall be conducted, the sale shall be  
 27-15 conducted on the date and at the time and location specified in the

27-16 order. The acceptance of a bid by the officer conducting the sale  
 27-17 is conclusive and binding on the question of its sufficiency. An  
 27-18 action to set aside the sale on the grounds that the bid is  
 27-19 insufficient may not be sustained in court, except that a taxing  
 27-20 unit that participates in distribution of proceeds of the sale may  
 27-21 file an action before the first anniversary of the date of the sale  
 27-22 to set aside the sale on the grounds of fraud or collusion between  
 27-23 the officer making the sale and the purchaser. On conclusion of  
 27-24 the sale, the officer making the sale shall prepare a deed to the  
 27-25 purchaser. The taxing unit that requested the sale may elect to  
 27-26 prepare a deed for execution by the officer. If the taxing unit  
 27-27 prepares the deed, the officer shall execute that deed. An  
 28-1 officer who executes a deed prepared by the taxing unit is not  
 28-2 responsible or liable for any inconsistency, error, or other defect  
 28-3 in the form of the deed. As soon as practicable after a deed is  
 28-4 executed by the officer, the [The] officer shall [execute the deed  
 28-5 and] either file the deed for recording with the county clerk or  
 28-6 deliver the executed deed to the taxing unit that requested the  
 28-7 sale, which shall file the deed for recording with the county  
 28-8 clerk. The county clerk shall file and record each deed under this  
 28-9 subsection and after recording shall return the deed to the  
 28-10 grantee.

28-11 (e) The presiding officer of a taxing unit selling real  
 28-12 property under Subsection (h) or (i), under Section 34.051, or  
 28-13 under Section 253.010, Local Government Code, or the sheriff or  
 28-14 constable selling real property under Subsections (c) and (d)  
 28-15 [pursuant to this section] shall execute a deed to the property  
 28-16 conveying to the purchaser the right, title, and interest acquired  
 28-17 or held by each taxing unit that was a party to the judgment  
 28-18 foreclosing tax liens on the property. The conveyance shall be  
 28-19 made subject to any remaining right of redemption at the time of  
 28-20 the sale.

28-21 SECTION 29. Section 34.051(b), Tax Code, is amended to read  
 28-22 as follows:

28-23 (b) Any taxing unit may enter into an interlocal agreement  
 28-24 with the municipality for the resale of tax foreclosed properties  
 28-25 to be used for a purpose consistent with the municipality's urban  
 28-26 redevelopment plans or the municipality's affordable housing  
 28-27 policy. If the tax foreclosed property is resold pursuant to this  
 29-1 section to be used for a purpose consistent with the municipality's  
 29-2 urban redevelopment plan or affordable housing policy, the deed of  
 29-3 conveyance must refer to or set forth the applicable terms of the  
 29-4 urban redevelopment plan or affordable housing policy. Any such  
 29-5 interlocal agreement should include the following:

- 29-6 (1) a general statement and goals of the  
 29-7 municipality's urban redevelopment plans or affordable housing  
 29-8 policy, as applicable;  
 29-9 (2) a statement that the interlocal agreement concerns  
 29-10 only tax foreclosed property that is either vacant or distressed  
 29-11 and has a tax delinquency of six or more years;  
 29-12 (3) a statement that the properties will be used only  
 29-13 for a purpose consistent with an urban redevelopment plan or  
 29-14 affordable housing policy, as applicable, that is primarily aimed  
 29-15 at providing housing for families of low or moderate income;  
 29-16 (4) a statement that the principal goal of the  
 29-17 interlocal agreement is to provide an efficient mechanism for  
 29-18 returning deteriorated or unproductive properties to the tax rolls,  
 29-19 enhancing the value of ownership to the surrounding properties, and  
 29-20 improving the safety and quality of life in deteriorating  
 29-21 neighborhoods; and

29-22 (5) a provision that all properties are sold subject  
 29-23 to any right of redemption.

29-24 SECTION 30. Section 34.07, Tax Code, is amended by amending  
 29-25 Subsection (d) and adding Subsection (f) to read as follows:

29-26 (d) In lieu of pursuing the subrogation rights provided by

29-27 this section to which a purchaser is subrogated, a purchaser at a  
 30-1 void tax sale or tax resale may elect to file an action against the  
 30-2 taxing units to which [the] proceeds of the sale were distributed  
 30-3 to recover an [the] amount from each taxing unit equal to the  
 30-4 distribution of taxes, penalties, interest, and attorney's fees the  
 30-5 taxing unit received [paid at the sale]. In a suit filed under  
 30-6 this subsection, the purchaser may include a claim for, and is  
 30-7 entitled to recover, any excess proceeds of the sale that remain on  
 30-8 deposit in the registry of the court or, in the alternative, is  
 30-9 entitled to have judgment against any party to whom the excess  
 30-10 proceeds have been distributed. A purchaser who files a suit  
 30-11 authorized by this subsection waives all rights of subrogation  
 30-12 otherwise provided by this section. This subsection applies only  
 30-13 to an original purchaser at a tax sale or resale and only if that  
 30-14 purchaser has not subsequently sold the property to another person.

30-15 (f) A suit filed against the taxing units under Subsection  
 30-16 (d) may not be maintained unless the action is instituted before  
 30-17 the first anniversary of the date of sale or resale. In this  
 30-18 subsection:

30-19 (1) "Date of sale" means the first Tuesday of the  
 30-20 month on which the sheriff or constable conducted the sale of the  
 30-21 property under Section 34.01.

30-22 (2) "Date of resale" means the date on which the  
 30-23 grantor's acknowledgment was taken or, in the case of multiple  
 30-24 grantors, the latest date of acknowledgment by the grantors as  
 30-25 shown in the deed.

30-26 SECTION 31. Section 34.21(b), Tax Code, is amended to read as  
 30-27 follows:

31-1 (b) If property that was used as the owner's residence  
 31-2 homestead or was land designated for agricultural use when the suit  
 31-3 or the application for the warrant was filed is bid off to a taxing  
 31-4 unit under Section 34.01(j) or (p) and has not been resold by the  
 31-5 taxing unit, the owner having a right of redemption may redeem the  
 31-6 property on or before the second anniversary of the date on which  
 31-7 the deed of the taxing unit is filed for record by paying the  
 31-8 taxing unit:

31-9 (1) the lesser of the amount of the judgment against  
 31-10 the property or the market value of the property as specified in  
 31-11 that judgment, plus the amount of the fee for filing the taxing  
 31-12 unit's deed and the amount spent by the taxing unit as costs on the  
 31-13 property, if the property was judicially foreclosed and bid off to  
 31-14 the taxing unit under Section 34.01(j); or

31-15 (2) the lesser of the amount of taxes, penalties,  
 31-16 interest, and costs for which the warrant was issued or the market  
 31-17 value of the property as specified in the warrant, plus the amount  
 31-18 of the fee for filing the taxing unit's deed and the amount spent  
 31-19 by the taxing unit as costs on the property, if the property was  
 31-20 seized under Subchapter E, Chapter 33, and bid off to the taxing  
 31-21 unit under Section 34.01(p).

31-22 SECTION 32. Section 42.02, Tax Code, is amended to read as  
 31-23 follows:

31-24 Sec. 42.02. RIGHT OF APPEAL BY CHIEF APPRAISER. On written  
 31-25 approval of the board of directors of the appraisal district, the  
 31-26 [The] chief appraiser is entitled to appeal an order of the  
 31-27 appraisal review board determining:

32-1 (1) a taxpayer protest as provided by Subchapter C,  
 32-2 Chapter 41; or

32-3 (2) a taxpayer's motion to change the appraisal roll  
 32-4 filed under Section 25.25 [of this code if he has written approval  
 32-5 of the local appraisal district board of directors to appeal].

32-6 SECTION 33. Section 34.015, Tax Code, as amended by Chapters  
 32-7 181 and 817, Acts of the 76th Legislature, Regular Session, 1999,  
 32-8 is redesignated as Section 253.010, Local Government Code, and is  
 32-9 amended to conform to the changes made by those chapters to read as  
 32-10 follows:

32-11 Sec. 253.010. SALE OF REAL PROPERTY TO CERTAIN NONPROFIT OR  
 32-12 RELIGIOUS ORGANIZATIONS. (a) Notwithstanding any other provision  
 32-13 of law, the governing body of a municipality may provide for the  
 32-14 manner in which any land acquired by the municipality may be sold  
 32-15 if the land is sold to:

32-16 (1) a nonprofit organization that develops housing for  
 32-17 low-income individuals and families as a primary activity to  
 32-18 promote community-based revitalization of the municipality;

32-19 (2) a nonprofit corporation described by 26 U.S.C.  
 32-20 Section 501(c)(3) that:

32-21 (A) has been incorporated in this state for at  
 32-22 least one year;

32-23 (B) has a corporate purpose to develop  
 32-24 affordable housing that is stated in its articles of incorporation,  
 32-25 bylaws, or charter;

32-26 (C) has at least one-fourth of its board of  
 32-27 directors residing in the municipality; and

33-1 (D) engages primarily in the building, repair,  
 33-2 rental, or sale of housing for low-income individuals and families;  
 33-3 or

33-4 (3) a religious organization that:

33-5 (A) owns other property located in the  
 33-6 municipality that is exempt from taxation under Section 11.20, Tax  
 33-7 Code; and

33-8 (B) has entered into a written agreement with  
 33-9 the municipality regarding the revitalization of the land.

33-10 (b) A municipality operating under this section may by  
 33-11 ordinance determine the individuals and families who qualify as  
 33-12 low-income individuals and families under Subsection (a)(1) or (2).  
 33-13 In adopting an ordinance under this subsection, the municipality  
 33-14 shall consider median income of individuals and median family  
 33-15 income in the area.

33-16 SECTION 34. Section 17.091(a), Civil Practice and Remedies  
 33-17 Code, is amended to read as follows:

33-18 (a) In a suit to collect delinquent [~~growing out of~~]  
 33-19 property taxes [~~taxation~~] by the state or a [~~legal~~] subdivision of  
 33-20 the state in which a person who is a defendant is a nonresident,  
 33-21 the secretary of state is an agent for service of process on that  
 33-22 defendant if the defendant owns [~~owned~~], has [~~had~~], or claims an  
 33-23 [~~claimed a taxable~~] interest in property in this state that is the  
 33-24 subject of the suit [~~on the first day of a tax year for which taxes~~  
 33-25 ~~have not been paid~~].

33-26 SECTION 35. This Act takes effect September 1, 2001.

33-27 SECTION 36. The change in law to Section 6.035(a), Tax Code,  
 34-1 made by this Act applies to a person who is serving on the board of  
 34-2 directors of an appraisal district on the effective date of this  
 34-3 Act, a person appointed to the board of directors of an appraisal  
 34-4 district after that date, a person serving as a chief appraiser of  
 34-5 an appraisal district on the effective date of this Act, and a  
 34-6 person appointed as a chief appraiser after that date.

34-7 SECTION 37. Section 6.24, Tax Code, as amended by this Act  
 34-8 applies to a contract for the assessment and collection of taxes  
 34-9 that is entered into under that section on or after the effective  
 34-10 date of this Act. A contract for the assessment and collection of  
 34-11 taxes that was entered into before the effective date of this Act  
 34-12 is covered by the law in effect on the date the contract was  
 34-13 entered into, and the former law is continued in effect for that  
 34-14 purpose.

34-15 SECTION 38. The change in law to Section 6.412(a), Tax Code,  
 34-16 made by this Act applies to a person who is serving on an appraisal  
 34-17 review board on the effective date of this Act and to a person  
 34-18 appointed to serve on an appraisal review board after that date.

34-19 SECTION 39. The changes in law made by this Act to Sections  
 34-20 31.11 and 31.12, Tax Code, and Section 31.111, Tax Code, as added  
 34-21 by this Act, apply only to ad valorem taxes imposed in a tax year

34-22 that begins on or after January 1, 2002.

34-23 SECTION 40. Section 33.04, Tax Code, as amended by this Act,  
34-24 does not apply to taxes subject to a delinquent tax suit pending  
34-25 before the effective date of this Act. Section 33.04, Tax Code, as  
34-26 amended by this Act, applies to all other taxes that became  
34-27 delinquent before the effective date of this Act or that become  
35-1 delinquent on or after that date. Penalties and interest on a  
35-2 delinquent tax are not canceled under Section 33.04, Tax Code, for  
35-3 failure to deliver any notice under that section as it existed  
35-4 immediately before the effective date of this Act. A delinquent  
35-5 tax that is the subject of a collection suit filed before the  
35-6 effective date of this Act is governed by Section 33.04, Tax Code,  
35-7 as that section existed immediately before the effective date of  
35-8 this Act, and the former law is continued in effect for that  
35-9 purpose.

35-10 SECTION 41. Sections 33.06 and 33.065, Tax Code, as amended  
35-11 by this Act, apply to penalties and interest that accrued on a  
35-12 delinquent tax before September 1, 2001, or that accrue on or after  
35-13 that date, regardless of whether the deferral or abatement period  
35-14 under the applicable section of that code began before September 1,  
35-15 2001, or begins on or after that date.

35-16 SECTION 42. Sections 33.21, 33.23, and 33.25, Tax Code, as  
35-17 amended by this Act, apply only to a case in which an application  
35-18 for a tax warrant under Subchapter B, Chapter 33, Tax Code, is  
35-19 filed on or after the effective date of this Act. A case in which  
35-20 the application for a tax warrant was filed under that subchapter  
35-21 before the effective date of this Act is governed by the law in  
35-22 effect on the date the application for the tax warrant was filed,  
35-23 and the former law is continued in effect for that purpose.

35-24 SECTION 43. Section 33.41, Tax Code, as amended by this Act,  
35-25 applies to a suit that was filed before September 1, 2001, or that  
35-26 is filed on or after that date.

35-27 SECTION 44. Sections 33.42 and 34.04, Tax Code, as amended  
36-1 by this Act, apply to the disposition of excess proceeds from a  
36-2 property tax foreclosure or a summary sale of seized property,  
36-3 regardless of the date on which the judgment was rendered, the tax  
36-4 sale was conducted, or the deposit of proceeds with the court was  
36-5 made.

36-6 SECTION 45. Sections 33.48 and 33.49, Tax Code, as amended  
36-7 by this Act, apply to a suit that was filed before September 1,  
36-8 2001, or that is filed on or after that date and to a judgment on  
36-9 the merits that is entered on or after that date.

36-10 SECTION 46. Section 33.56, Tax Code, as amended by this Act,  
36-11 applies to a tax foreclosure judgment that was rendered before  
36-12 September 1, 2001, or that is rendered on or after that date.

36-13 SECTION 47. (a) Section 34.01, Tax Code, as amended by this  
36-14 Act, applies to each tax sale that is conducted on or after  
36-15 September 1, 2001, regardless of whether the judgment on which the  
36-16 sale is based was entered before, on, or after that date.

36-17 (b) For purposes of this section, the date on which a tax  
36-18 sale was conducted is considered to be the first Tuesday of the  
36-19 month in which the public sale occurs.

36-20 SECTION 48. (a) Section 34.05, Tax Code, as amended by this  
36-21 Act, applies to a resale of property that is conducted on or after  
36-22 September 1, 2001, regardless of whether the judgment was signed  
36-23 before that date or is signed on or after that date.

36-24 (b) For purposes of this section, the date on which a resale  
36-25 is conducted is considered to be:

36-26 (1) the date on which a public sale occurs under  
36-27 Section 34.05(c), Tax Code; or

37-1 (2) for a sale under Section 34.051 or 34.05(h) or  
37-2 (i), Tax Code, or under Section 253.010, Local Government Code, the  
37-3 date on which the grantor's acknowledgment was taken or, if  
37-4 multiple grantors, the latest date of acknowledgment of those  
37-5 grantors.

