

CASE LAW UPDATE



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ANNUAL APPLICATION REQUIRED?



The Duncan House Charitable Corporation v. Harrison County Appraisal District, No. 21-1117, 676 S.W.3d 653 (Tex. Sept. 1, 2023)

Tax Ferrets?

Pecos County Appraisal District v. Iraan-Sheffield Ind. Sch. Dist., No. 22-0313, 2023 WL 3556711 (Tex. May 19, 2023)

Iraan-Sheffield Ind. Sch. Dist. v. Kinder Morgan Production Co., LLC, 657 S.W.3d 525, 529 (Tex. App. – El Paso 2022, pet. denied).





*In re Stetson
Renewables
Holdings, LLC, 658
S.W.3d 292 (Tex.
2022)*

Chapter 313 Agreements

Same Case Different Results

- *Oncor Electric Delivery Company NTU, LLC v. Mills Central Appraisal District*, 660 S.W.3d 288 (Tex.App. – Austin 2022, pet. filed)
- *Wilbarger County Appraisal District v. Oncor Electric Delivery Company NTU, LLC*, 660 S.W.3d 760 (Tex. App. – Amarillo 2022, pet. filed), reh’g denied (Jan. 6, 2023)



Motions to Correct

J-W Power Co. v. Henderson County Appraisal District, No. 12-22-00325-CV, 2023 WL 4002733 (Tex. App. – Tyler June 14, 2023, no pet. filed) (mem. op.)

J-W Power Co. v. Frio County Appraisal District, No. 04-21-00564-CV, 2023 WL 3081772 (Tex. App. – San Antonio Apr. 26, 2023, pet. filed)

J-W Power Co. v. Wise County Appraisal District, No. 02-22-00227-CV, 2023 WL 2325507 (Tex. App. – Fort Worth Mar. 2, 2023, pet. filed) (mem. op.)

J-W Power Co. v. Jack County Appraisal District, No. 02-22-00082-CV, 2023 WL 415517 (Tex. App. – Fort Worth Jan. 26, 2023, pet. filed) (mem. op.)



Economic Unit?

Hunt Woodbine Realty Corp. v. Dallas Central Appraisal District, No. 05-22-00182-CV, 2023 WL 2596074 (Tex. App.—Dallas Mar. 22, 2023, no pet.) (mem. op.)





ERRONEOUS PAYMENTS

Sundial Owner's Association, Inc. v. Nueces County,
No. 13-21-00069-CV, 2023 WL 2414898 (Tex. App.—
Corpus Christi–Edinburg Mar. 9, 2023, pet. denied)
(mem. op.)

Tax Code, Section 23.01(e)

*Providence Town Square
Housing, Ltd. v. Harris County
Appraisal District*, No. 01-20-
00835- CV, 2022 WL 17981838
(Tex. App.—Houston [1st Dist.]
Dec. 29, 2022, pet. filed) (mem.
op.)



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THANK YOU

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