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Jack County Appraisal District v. Jack County Hospital District

Court of Appeals of Texas, Fort Worth - January 14, 2016 - S.W.3d - 2016 WL 299703

County hospital district appealed county appraisal review board's appraisal of leased computerized tomography (CT) scanner. The District Court granted summary judgment in favor of hospital district. Appraisal district appealed.

The Court of Appeals held that hospital district was the owner of the scanner, and, therefore, scanner was exempt from taxation.

Hospital district, a political subdivision of state, was "owner" of leased computerized tomography (CT) scanner, for purposes of statute exempting from taxation tangible personal property owned by political subdivision and providing that political subdivision was owner of such property if property was subject to lease-purchase agreement providing that political subdivision was entitled to compel delivery of legal title at lease's end, even though purchase price was undetermined and lease payments were not credited. Hospital district had right to compel delivery of legal title at end of lease by buying scanner at fair market value or at average of values determined by two appraisers if hospital district and lessor could not agree on fair market value.

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