

# **Bond Case Briefs**

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## **TAX - TEXAS**

### **Palaniappan v. Harris County Appraisal Dist.**

**Court of Appeals of Texas, Houston (1st Dist.) - December 31, 2013 - S.W.3d - 2013 WL 6857983**

Property owner sought judicial review of decision of county appraisal district that appraised the value of his property for certain tax year. The 11th District Court, Harris County granted appraisal district's motion to dismiss for lack of subject matter jurisdiction, based on property owner's failure to substantially comply with Tax Code's prepayment requirement. Property owner appealed.

On rehearing, the Court of Appeals held that:

- Property owner's oath of inability to pay was timely;
- Property owner failed to demonstrate that he was financially unable to pay property taxes on the due date and, thus, was not excused from substantially complying with prepayment requirement by virtue of inability to pay; and
- Sufficient evidence supported trial court's finding that property owner did not pay the undisputed amount of ad valorem taxes due prior to the delinquency date.