

Bond Case Briefs

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TAX - TEXAS

Texas Student Housing Authority v. Brazos County Appraisal District

Supreme Court of Texas - April 24, 2015 - S.W.3d - 2015 WL 1870013

Higher education facility authority sought review of county appraisal district's denial of tax exemptions for a student residential facility that it used as summer housing for non-college students attending university-sponsored instructional programs. The District Court affirmed the denial. Authority appealed. The Court of Appeals affirmed in part, reversed in part, and rendered in part. Both parties appealed.

As a matter of first impression, the Supreme Court of Texas held that authority did not forfeit its tax exemption by using the facility as it did.

Higher education facility authority did not forfeit its tax exemption for a student residential facility, under a provision of the Education Code, by using the facility as summer housing for non-college students attending university-sponsored instructional programs. The provision exempted property owned by a properly constituted higher education facility authority and did so without conditions, and county appraisal district did not dispute authority's assertion that authority was properly constituted.