Bond Case Briefs

Municipal Finance Law Since 1971

TAX - TEXAS

HDSA Westfield Lake, LLC v. Harris County Appraisal District

Court of Appeals of Texas, Houston (14th Dist.) - February 11, 2016 - S.W.3d - 2016 WL 552156

Community housing development organizations (CHDOs) appealed county appraisal review board's decision upholding appraisal district's denials of ad valorem tax exemptions for apartments owned by CHDOs. The District Court granted summary judgment to appraisal district. CHDOs appealed.

The Court of Appeals held that CHDOs were "owners" of apartments and were thus entitled to continuation of exemptions.

Community housing development organizations (CHDOs) were "owners" of apartments that had previously received tax-exempt status and were thus entitled to a continuation of ad valorem tax exemptions, even though entity that acquired apartments and then transferred legal title to the CHDOs was not itself a qualifying CHDO, where CHDOs undisputedly held legal title at time they filed timely applications for continuation of exemptions establishing that they were qualifying CHDOs.

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com