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Lower Colorado River Authority v. Burnet Central Appraisal District

Court of Appeals of Texas, Austin - June 7, 2016 - S.W.3d - 2016 WL 3230596

The Lower Colorado River Authority (LCRA) sought review in the trial court of a final order of the Burnet Central Appraisal District (BCAD) determining that LCRA's Sunset Point RV Park (the Park) was not exempt from ad valorem taxes.

The trial court granted BCAD's motion for summary judgment, and LCRA appealed.

The central issue was whether the fact that LCRA leases the Park to a private for-profit entity to be operated as a public facility and park cause LCRA to forfeit the Park's tax exemption?

The Court of Appeals concluded that it does not, as the legislature had explicitly authorized LCRA to negotiate contracts with any firm or corporation "for the operation and maintenance" of its parks and recreational facilities.

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