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Oncor Electric Delivery Company NTU, LLC v. Wilbarger County Appraisal District

Supreme Court of Texas - June 21, 2024 - S.W.3d - 2024 WL 3075706 - 67 Tex. Sup. Ct. J. 1196

Taxpayer, an electricity transmission delivery service provider, sought judicial review in separate county district courts in connection with appraisal districts' and appraisal review boards' (ARB) refusal to correct appraisal roll, claiming that a clerical error overstated value of transmission lines.

The 35th District Court granted appraisal district's plea to the jurisdiction, but did not expressly address ARB's plea. Taxpayer filed interlocutory appeal. The Austin Court of Appeals, sitting by assignment, reversed in part and remanded. Meanwhile, the 46th District Court denied taxing authorities' joint plea to the jurisdiction, and their motion for partial summary judgment. Taxing authorities filed interlocutory appeal. The Amarillo Court of Appeals reversed and rendered judgment granting taxing authorities' plea. Taxing authorities and taxpayer filed petitions for review in the Supreme Court, which were granted.

The Supreme Court held that:

- Assertion of a preclusion defense based on a statutory agreement between a property owner and a chief appraiser is not jurisdictional;
- Trial court's order granting county appraisal district's plea to the jurisdiction was not a final judgment, so that ARB was not a proper party to taxpayer's interlocutory appeal of trial court's order; and
- Record contained no ruling from the trial court on county ARB's plea to the jurisdiction or the extent to which the Tax Code waived its governmental immunity, thereby precluding an interlocutory appeal of issue.

Although the assertion of a preclusion defense based on a statutory agreement between a property owner and a chief appraiser may narrow the trial court's scope of review, this limitation is not jurisdictional; rather, much as the scope of the taxpayer's protest limits the grounds a county appraisal district may assert on appeal, the limitation is procedural.

Trial court's order granting county appraisal district's plea to the jurisdiction, construed as a whole, did not actually dispose of taxpayer's cause of action against county appraisal review board (ARB) in connection with refusal to correct appraisal roll, claiming that a clerical error overstated value of taxpayer's transmission lines, and therefore trial court's order did not actually dispose of every pending claim and party, and did not do so clearly and unequivocally, such that trial court's order was not a final judgment, so that ARB was not a proper party to taxpayer's interlocutory appeal of trial court's order; taxpayer's claim against ARB was still pending in the trial court.

Record contained no ruling from the trial court on county appraisal review board's (ARB) plea to the jurisdiction or the extent to which the Tax Code waived its governmental immunity, thereby

precluding an interlocutory appeal of issue.

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