

# **Bond Case Briefs**

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## **TAX - TEXAS**

### **Herrera v. Mata**

**Supreme Court of Texas - December 6, 2024 - S.W.3d - 2024 WL 4996713 - 68 Tex. Sup. Ct. J. 121**

Homeowners brought action against irrigation district officials for declaratory and injunctive relief, alleging ultra vires acts under Tax Code for refusing to remove from tax rolls disputed charges over 20 years old that district had characterized as “delinquent taxes.”

The 92nd District Court granted officials’ jurisdictional plea and denied homeowners’ discovery requests. Homeowners appealed. The Corpus Christi – Edinburg Court of Appeals affirmed. Homeowners petitioned Supreme Court for review, which was granted.

The Supreme Court held that officials’ alleged refusal to remove from tax rolls disputed charges over 20 years old that they had characterized as “delinquent taxes” supported homeowners’ claim alleging officials engaged in ultra vires acts under Tax Code.

Irrigation district officials’ alleged refusal to remove from tax rolls disputed charges over 20 years old that they had characterized as “delinquent taxes” supported homeowners’ claim alleging officials engaged in ultra vires acts under Tax Code; homeowners received delinquent tax statements from district, statements were sent more than 20 years after original tax amounts were due, and district had no pending delinquent tax litigation against any of homeowners.

Irrigation district officials’ alleged refusal to remove from tax rolls disputed charges over 20 years old that they had characterized as “delinquent taxes” supported homeowners’ claim alleging officials engaged in ultra vires acts under Tax Code which did not implicate district’s governmental immunity, despite contention that charges were not taxes but were, instead, Water Code assessments with no governing limitations period; although district had authority to levy Water Code assessment in some instances, that did not negate district’s concurrent power to levy taxes on same properties.