



## TAXING MATTERS NAVIGATING THE EVER-EVOLVING LANDSCAPE OF PROPERTY TAXES

### CASELAW UPDATE - THIRD QUARTER 2025

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#### **TEXAS SUPREME COURT**

**TO COMPEL REVISION OF TAX-RATE BALLOT LANGUAGE, A CLEAR VIOLATION OF THE TAX CODE MUST BE SHOWN.**

*In re Bowen*, No. 25-0754, 2025 WL 2628176 (Tex. Sept. 12, 2025) (orig. proceeding).

A taxpayer filed an original proceeding before the Texas Supreme Court to force the City of Austin to change ballot language it had adopted for use in an upcoming tax-rate-increase election, arguing that the City’s wordy purpose statement and “catchall” description would mislead voters. The Texas Supreme Court refused to grant mandamus relief, explaining that mandamus is an extraordinary

remedy available only when a clear legal violation exists and when no other adequate remedy is available.

Because the taxpayer had not met that standard, the Court denied relief emphasizing that its denial of mandamus was not a ruling on the merits or an endorsement of the City’s wording. The Court noted that recent amendments to § 26.07, the Tax Code provision at issue, codify new ballot-language requirements. But because those amendments were not briefed, the Court deferred interpretation to a future case. With mandamus relief unavailable, the Court left the decision to the voters—stating that both sides should make their case directly to the electorate.

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### **TEXAS COURTS OF APPEALS**

#### **A DELINQUENT-PROPERTY-TAX COLLECTION SUIT MAY PROCEED TO JUDGMENT EVEN IF THE TAXPAYER HAS A PENDING MOTION OR PROTEST BEFORE THE APPRAISAL REVIEW BOARD—UNLESS THE TAXPAYER PROVES COMPLIANCE WITH THE TAX CODE’S MINIMUM TAX-TENDER REQUIREMENTS.**

*Evans v. Cnty. of Comal*, No. 03-25-00102-CV, 2025 WL 2626413 (Tex. App. Sept. 12, 2025, no pet. h.) (mem. op.).

Homeowners who had filed a motion to correct the denial of their homestead exemption argued that Comal County’s delinquent-tax suit was premature because their correction motion was still pending before the appraisal review board. The court of appeals disagreed and affirmed a \$46,395.48 judgment for delinquent taxes, interest, and fees. It held that the pendency of a correction motion by itself does not prevent a taxing unit from pursuing a delinquent-tax suit and that property owners were required to comply with the Tax Code’s minimum tax-tender requirements to preserve their administrative remedies. Because the homeowners failed to show that they had paid any portion of their 2023 and 2024 taxes while seeking relief, the court concluded that they had waived their right to further review.

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#### **A DELINQUENT-TAX COLLECTION SUIT FILED AS AN IN REM ACTION DOES NOT WAIVE GOVERNMENTAL IMMUNITY. COUNTERCLAIMS ARE BARRED.**

*Ho v. Harris Cnty.*, No. 01-24-00740-CV, 2025 WL 2446038 (Tex. App.—Houston [1st Dist.] Aug. 26, 2025, pet. filed) (mem. op.).

Harris County filed a delinquent-tax suit to foreclose its lien on property, naming the owner as an “in rem only” defendant. The owner responded with counterclaims against the county and its tax assessor-collector for wrongful debt collection, ultra vires conduct, and an alleged taking. The trial court dismissed the counterclaims for lack of jurisdiction, and the court of appeals affirmed. It held that because the delinquent-tax suit was an in rem proceeding to enforce a lien, not a claim for monetary relief, governmental immunity was not waived. The court also concluded that the assessor-collector’s acts of assessing and collecting taxes and filing delinquent-tax suits were duties expressly authorized by statute, and that the taxpayer failed to plead facts showing any ultra vires or unconstitutional conduct.

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#### **RELIGIOUS ORGANIZATIONS MAY NOT BE EXEMPTED FROM PROPERTY TAXES UNLESS THEY APPLY FOR AND QUALIFY UNDER THE TAX CODE.**

*KOYOE Soc’y v. Cent. Appraisal Dist. of Taylor Cnty.*, No. 11-23-00199-CV, 2025 WL 2346889 (Tex. App.—Eastland Aug. 14, 2025, pet. filed) (mem. op.).

The Central Appraisal District of Taylor County sued the KOYOE Society for more than \$47,000 in delinquent property taxes on four tracts of land. The Society, appearing through a non-lawyer “advocate,” claimed it was a religious entity “separate from secular political society” and therefore not subject to taxation. The court of appeals rejected that argument and affirmed the judgment, holding that religious freedom does not excuse compliance with generally applicable, neutral laws, and that property tax exemptions for religious organizations may not be exempted unless claimed

through the formal application process prescribed by the Tax Code. Because the Society never filed an application for exemption, the court concluded that it remained fully liable for the delinquent taxes, interest, and fees.

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**A TAXPAYER CANNOT SUE A TAX ASSESSOR-COLLECTOR FOR A REFUND UNLESS THE OFFICIAL ACTED BEYOND THE AUTHORITY GRANTED BY STATUTE.**

*Mullerin v. Uresti*, No. 04-24-00186-CV, 2025 WL 1909402 (Tex. App.—San Antonio July 9, 2025, no pet. h.) (mem. op.).

A homeowner paid her 2021 ad valorem taxes without protest. The following year, she successfully protested her 2022 valuation before the appraisal review board and then sued the Bexar County tax assessor-collector for a refund of the 2021 taxes and other relief. The trial court granted the assessor-collector’s plea to the jurisdiction, and the court of appeals affirmed. The court explained that to obtain relief, the homeowner had to show that the assessor-collector’s actions were ultra vires—that is, beyond the lawful authority granted by statute. Because assessing and collecting taxes and filing tax liens are duties expressly authorized by law, the assessor-collector was immune from suit. The court further held that the taxpayer failed to follow the Tax Code’s exclusive administrative protest and refund procedures, and that governmental immunity therefore barred her refund claim for the 2021 taxes.



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