

**No. 19-0962**

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IN THE SUPREME COURT OF TEXAS

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**Odyssey 2020 Academy Inc.**  
*Petitioner*

v.

**Galveston Central Appraisal District**  
*Respondent*

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On Petition for Review from the Court of Appeals  
Fourteenth District of Texas, Houston, Texas  
Case No. 14-18-00358-CV

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**BRIEF OF *AMICUS CURIAE*  
CHARTER SCHOOL SOLUTIONS D/B/A  
HARMONY EDUCATION FOUNDATION**

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D/B/A HARMONY EDUCATION FOUNDATION**

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**INTRODUCTION AND  
STATEMENT OF INTEREST OF *AMICUS CURIAE*<sup>1</sup>**

Charter School Solutions d/b/a Harmony Education Foundation (the “Foundation”) and Harmony Public Schools (“Harmony”) are two 501(c)(3) nonprofit corporations that together create and operate a system of 58 open-enrollment charter schools throughout Texas. The Foundation and Harmony’s open-enrollment charter school system provides rigorous, high-quality education focused on Science, Technology, Engineering, and Math to students from traditionally underserved communities.

The mission of the Foundation is to establish proactive partnerships among educational institutions, philanthropic organizations, the private sector, and the communities served by the Foundation to link resources with students’ educational needs through scholarships, classroom grants, and other educational endeavors. Harmony’s mission is to prepare each and every student for college and a career by providing a safe, caring, and collaborative atmosphere and a

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<sup>1</sup> Pursuant to Rule 11(c) of the Texas Rules of Appellate Procedure, *amicus* confirms that no person or entity other than *amicus* made a monetary contribution to the preparation or filing of this brief.

quality student-centered educational program with a strong emphasis on Science, Technology, Engineering, and Math.

To accomplish their respective missions, the Foundation and Harmony work in tandem. The Foundation issues bonds that are used to finance the purchase and development of property and facilities for Harmony's charter school campuses. After the Foundation purchases the property and develops the facility, Harmony enters into a lease with the Foundation and operates an open-enrollment charter school under its charter from the Texas State Board of Education pursuant to Chapter 12 of the Texas Education Code. As such, Harmony is considered a governmental unit of the State. TEX. EDUC. CODE § 12.1056(b).

Harmony makes its lease payments with funds from the State. The Foundation then uses the lease payments to pay off the bonds procured to fund the development and construction of the charter school campuses. Generally, the terms of the leases between the Foundation and Harmony are set by the bond covenants and require that Harmony have the exclusive and irrevocable opportunity to purchase the property at any time, giving each Harmony charter school equitable ownership in each respective property.



All Harmony charter school campuses (like traditional public schools) are open to the public, funded by taxpayer dollars, and tuition-free. A charter school receives funds from the state and holds them “in trust” for the benefit of its students. TEX. EDUC. CODE § 12.107(a)(2). Indeed, just like traditional public school districts, charter schools are subject to the state’s oversight, receive substantial public funding, exercise the same powers, and expressly operate as part of the state’s public education system. *El Paso Educ. Initiative, Inc. v. Amex Props., LLC*, 602 S.W.3d 521, 529-30 (Tex. 2020).

Harmony is treated identically to traditional public schools in many respects, but in recent years, has been inequitably denied tax exemptions for its leased properties that are used exclusively in the same manner that independent school districts use their public school district property.

Harmony writes separately to make one point clear: when a charter school equitably owns property, it is entitled to tax exempt status without resort to section 12.128 of the Education Code. Not all charter schools equitably own their property like Harmony does—*amicus curiae* Texas Public Charter Schools Association’s (“TPSCA”) membership is likely made up of some schools that do and some that operate subject to

traditional leases, like Petitioner Odyssey 2020 Academy, Inc. TPCSA’s brief therefore focuses on the application of section 12.128 of the Education Code, *see* TPCSA Br. at 9 (“For example, if § 12.128 is applied as narrowly as the court of appeals holds, it would arguably not apply even where a charter school undisputedly holds equitable title such as in a lease-to-purchase agreement, or perhaps even where a charter school holds legal title.”), while Harmony files this brief solely to show that the application of section 12.128 of the Education Code is irrelevant to charter school equitable title owners.

## SUMMARY OF ARGUMENT

Section 11.11 of the Texas Tax Code allows for an exemption for property that is owned by the state or a political subdivision of the State if that property is used for a public purpose. It is an independent provision that entitles any eligible political subdivision, including charter schools, to seek exemption from ad valorem taxation.

When evaluating who constitutes an “owner” for tax exemption purposes, this Court has held that an owner includes legal title owners and equitable title owners alike. *See Willacy Cty. Appraisal Dist. v. Sebastian Cotton & Grain, Ltd.*, 555 S.W.3d 29, 46 (Tex. 2018), *opinion corrected on reh’g* (Sept. 28, 2018). Despite clear instruction from this Court, appraisal districts have still denied tax exemptions for charter school equitable title owners, often without explanation.

The court of appeals’ narrow construction of section 12.128 of the Texas Education Code may further complicate this problem. Indeed, appraisal districts have already relied on the court of appeals’ interpretation of section 12.128 of the Education Code to deny tax exempt status to charter school equitable title owners that otherwise qualify for tax exempt status under section 11.11 of the Tax Code. These denials

take funds from the charter schools—funds that the legislature has directed should be used to benefit charter students—and puts them instead into the appraisal districts’ coffers.

The Foundation and Harmony therefore urge the Court to make clear that equitable ownership is sufficient to establish ad valorem tax exemption status independent from section 12.128 of the Education Code.

## ARGUMENTS AND AUTHORITIES

### **I. Many Charter Schools Are Exempt Without Resort to Section 12.128**

Because charter schools are political subdivisions of the state, the property they own is exempt from taxation if it is used for public purposes. TEX. TAX CODE § 11.11(a). No one disputes that charter schools use their property for public purposes. The question in this dispute, and most, is ownership.

#### **A. Equitable ownership is taxable ownership**

In the case at bar, Odyssey argues that it owns the property due to section 12.128(a) of the Education Code, which provides that property purchased or leased by a charter school is, first, considered public property for all purposes, and second, held in trust by the charter holder for the benefit of the students of the open-enrollment charter school. TEX. EDUC. CODE § 12.128(a).

But Harmony, and many other charter schools, are entitled to exemption under section 11.11 of the Tax Code without resort to section 12.128 of the Education Code. Harmony leases the properties used for its campuses from the Foundation with the exclusive and irrevocable opportunity to purchase the property at any time, giving Harmony

equitable ownership. “[E]quitable title has been considered sufficient to establish ownership for property tax purposes.” *Willacy Cty. Appraisal Dist.*, 555 S.W.3d at 46; *AHF–Arbors at Huntsville I, LLC v. Walker Cty. Appraisal Dist.*, 410 S.W.3d 831, 837, 839 (Tex. 2012) (defining “equitable title” as “the present right to compel legal title” and holding that it is sufficient to establish ownership for the purpose of exemptions under the Property Tax Code).

Other Texas courts have held similarly. See *TRQ Captain’s Landing L.P. v. Galveston Cent. Appraisal Dist.*, 212 S.W.3d 726, 732 (Tex. App.—Houston [1st Dist.] 2006) (explaining that legal and equitable title holders may claim tax exemption), *aff’d*, 423 S.W.3d 374 (Tex. 2014); *Travis Cent. Appraisal Dist. v. Signature Flight Support Corp.*, 140 S.W.3d 833, 840 (Tex. App.—Austin 2004, no pet.) (listing Texas appellate court cases that suggest that a person holding equitable title to property may be the owner for taxation purposes); *Comerica Acceptance Corp. v. Dallas Cent. Appraisal Dist.*, 52 S.W.3d 495, 497-98 (Tex. App.—Dallas 2001, pet. denied) (common meaning of “owner” in

Tax Code is person or entity holding legal title or equitable right to obtain legal title to property).<sup>2</sup>

Given that equitable ownership is ownership under the Tax Code, and the Tax Code exempts from taxation “property owned by this state or a political subdivision of this state,” appraisal districts should recognize as a matter of course that charter schools with equitable ownership are entitled to tax exemptions. Not so.

**B. Appraisal districts are denying tax exemptions to charter schools despite equitable title**

Appraisal districts are upending the charter school exemption arena, and the court of appeals’ opinion is amplifying the problem.

As the Court knows, appraisal districts, armed with the strict construction required of tax exemption statutes, *see N. Alamo Water Supply Corp. v. Willacy Cty. Appraisal Dist.*, 804 S.W.2d 894, 899 (Tex. 1991), will often deny tax exemptions for any reason or no reason at all. This is no different in the charter school context.

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<sup>2</sup> Tex. Att’y Gen. Op. No. KP-0066 (2016) (“Property is exempt under Tax Code section 11.11 if a public entity holds legal or equitable title to the property and the property is used for public purposes. An owner who has the present right to compel legal title holds equitable title.”)

Most concerning, the Dallas Central Appraisal District relied on section 12.128 of the Education Code to deny a tax exemption to a charter school, International American Education Federation Inc. (“IAEF”), with an irrevocable purchase option for the property (i.e., with equitable ownership). DCAD argued that, because section 12.128(a) of the Education Code “pulls leased properties within the ambit of the term ‘public property,’” no leased property could receive tax exemption under section 11.11 of the Tax Code—even if the lease contained an irrevocable purchase option. Brief of Appellant, *Dallas Cent. Appraisal Dist. v. Int’l Am. Educ. Fed’n Inc. (IAEF)*, No. 05-19-01354-CV, 2020 WL 528789, at \*11 (filed Jan. 17, 2020).

The result of DCAD’s wrongful denial? IAEF was forced to pay a \$323,380.00 property tax bill in 2017 and then spend significant resources suing and then responding to DCAD’s appeal after the trial court properly recognized its exemption. *See Dallas Cent. Appraisal Dist. v. Int’l Am. Educ. Fed’n Inc. (IAEF)*, No. 05-19-01354-CV, 2020 WL 7706288, at \*4 (Tex. App.—Dallas Dec. 29, 2020, no pet. h.) (rejecting DCAD’s argument that IAEF did not “own” property where lease



contained purchase option that gave IAEF the immediate right to compel the transfer of fee title).

Cameron Appraisal District and Walker County Appraisal District are two other examples—both have already relied on the court of appeals’ discussion of section 12.128 of the Education Code as a basis for denying tax exemptions to charter school equitable title owners. *See Br. of Amicus Curiae* TPCSA, at \*\*10-11.

Often, an appraisal district denies tax exemption without basis or explanation, as happened to Harmony in Tarrant County. *See Ex. A (Order Determining Protest), Harmony Education Foundation and Harmony Public Schools v. Tarrant Appraisal District*, Case No. 153-313213-19, pending in the 153rd Judicial District Court of Tarrant County, Texas. There, the appraisal district denied Harmony’s tax exemption request under section 11.11 of the Tax Code without explanation—despite being provided evidence of Harmony’s lease agreement, which included an irrevocable and exclusive option to purchase property and acquire full fee title upon payment of the purchase option (i.e., evidence of equitable ownership).

When their exemptions are denied, charter schools have no good options. Appraisal districts know that the schools must immediately pay the tax and then decide whether to expend money on lawsuits to get it back—either way, diverting the funds from educating their students. Indeed, a property owner that appeals an appraisal district’s decision, no matter how arbitrary such result is, “must pay taxes on the property subject to the appeal . . . before the delinquency date or the property owner forfeits the right to proceed to a final determination of the appeal.” TEX. TAX CODE § 42.08(b). In this game of chicken, the charter school always loses.

And this may be just the beginning: the denials outlined above will embolden other appraisal districts to do the same. It is therefore imperative that this Court make clear that charter school equitable title owners (i.e., charter schools that lease the properties but have the present right to compel legal title pursuant to such leases) are considered “owners” under section 11.11 of the Tax Code, without resort to section 12.128 of the Education Code. Whether section 12.128 of the Education Code applies outside the context of charter revocation or not, as the court

of appeals held, charter schools with equitable ownership are entitled to tax exemption under section 11.11 of the Tax Code.

## **II. Charter Schools' Tax Exempt Status Is Critical to the Texas Public School System**

Charter schools, created by the Texas Legislature in 1995,<sup>3</sup> benefit the Texas education system as a whole by allowing Texas families to choose high-quality public schools, regardless of zip code. There are currently over 700 public charter school campuses in Texas, serving nearly 300,000 students.<sup>4</sup> Exempting charter schools from paying ad valorem taxes means more money to invest in the education of those 300,000 Texas students.

Like their traditional independent school district counterparts, charter schools are public, tuition-free schools open to all students. *El Paso Educ. Initiative, Inc.*, 602 S.W.3d at 528. Charter schools are subject to nearly all the same rules as traditional public schools, meaning they must meet state curriculum requirements, as well as both federal and

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<sup>3</sup> *Charter Schools in Texas*, BALLOTPEDIA, [https://ballotpedia.org/Charter\\_schools\\_in\\_Texas#:~:text=Recent%20news,History,group%20of%20policymakers%20and%20educators.](https://ballotpedia.org/Charter_schools_in_Texas#:~:text=Recent%20news,History,group%20of%20policymakers%20and%20educators.)

<sup>4</sup> *Annual Report 2019-20*, TEX. PUBLIC CHARTER SCHOOLS ASS'N, <https://txcharter-schools.org/fact-sheets-one-pagers/>.

state requirements for special education, bilingual education, and prekindergarten programs.<sup>5</sup> Additionally, they must meet the same high school graduation requirements as their traditional ISD counterparts.<sup>6</sup>

Though charter schools must meet the same demands from the state, they have less funding than traditional ISDs. Charter schools receive per capita state funding based on the number of students they serve, just like traditional ISDs. TEX. EDUC. CODE § 12.106(a). But charter schools *only* receive state dollars, whereas traditional ISDs receive both state dollars and local taxpayer dollars.<sup>7</sup> Charter schools thus receive only 94% of funding relative to traditional ISDs,<sup>8</sup> which results in less per student than traditional ISDs.<sup>9</sup>

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<sup>5</sup> Lyndsey Jones, *Texas Charter Schools: Five Things You Should Know*, TEX. SCHOOL ADMIN. LEGAL DIGEST (Jan. 8, 2014), <https://www.legaldigest.com/article/texas-charter-schools-five-things-you-should-know/>.

<sup>6</sup> *Id.*

<sup>7</sup> *See, e.g., id.*

<sup>8</sup> *Charter ISDs Funding: Do Texas Charter Schools Get More Money Than ISD Schools?*, TEX. PUBLIC CHARTER SCHOOLS ASS'N, <https://txcharterschools.org/fact-sheets-one-pagers/>.

<sup>9</sup> *See, e.g.,* Meagan Batdorff et al., *Charter School Funding: Inequity Expands*, 14 (Apr. 2014), <https://www.uaedreform.org/wp-content/uploads/charter-funding-inequity-expands.pdf>; *How Public Charter Schools Are Funded*, TEX. PUBLIC CHARTER SCHOOLS ASS'N, <https://txcharterschools.org/fact-sheets-one-pagers/>.

Nonetheless, charter schools have significantly benefitted Texas students. Charter schools' disproportionately large population of economically disadvantaged students academically outperform their ISD counterparts.<sup>10</sup> For example, black students at charter schools have met academic standards at higher percentages in every subject and every tested grade level compared to traditional ISDs.<sup>11</sup> And the largest gains from charter school education are reaped by students who are both part of a minority group and living in poverty.<sup>12</sup> Charter schools' students who are non-native English speakers master the language twice as often.<sup>13</sup>

But the lower level of funding received by charter schools has required flexibility. Charter schools "lack tangible assets and an operating history that lenders use when evaluating a mortgage loan

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<sup>10</sup> Robert Sanborn et al., *The Status of Charter Schools in Texas*, CHILDREN AT RISK, 4 [https://charterschoolcenter.ed.gov/sites/default/files/files/field\\_publication\\_attachment/Children%20at%20Risk\\_0.pdf](https://charterschoolcenter.ed.gov/sites/default/files/files/field_publication_attachment/Children%20at%20Risk_0.pdf).

<sup>11</sup> *Annual Report 2019-20*, *supra* note 3, at 6.

<sup>12</sup> James Golsan, *Charter Schools Strong for Poor, Minority Students*, TEXAS PUBLIC POLICY FOUNDATION (June 28, 2013), <https://www.texaspolicy.com/charter-schools-strong-for-poor-minority-students-2/>.

<sup>13</sup> *Annual Report 2019-20*, *supra* note 3, at 4.

application.”<sup>14</sup> Traditional lending institutions view newer or startup charter schools as riskier investments.<sup>15</sup> As such, many charter schools are unable to purchase the buildings they operate as schools.

These significant barriers to entry force many charter schools to lease their facilities, often in a lease-to-own arrangement.<sup>16</sup> While some charter schools can lease their facilities through private companies or nonprofit counterparts (like Harmony), those with less means or fewer years in existence often turn to nonprofit agencies that have been created to fill the financing void.<sup>17</sup> Some nonprofit agencies serve only a financing role, while some construct school facilities and then lease them to the charter school (again, often under a lease-to-own agreement).

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<sup>14</sup> Elaine Mulligan, *The Facts on Charter Schools and Students with Disabilities*, READING ROCKETS, <https://www.readingrockets.org/article/facts-charter-schools-and-students-disabilities>.

<sup>15</sup> Reena Abraham et al., *2014 Charter School Facility Finance Landscape*, LOCAL INITIATIVES SUPPORT CORP. (Sept. 2014), [https://www.lisc.org/media/filer\\_public/59/38/5938b90b-07cc-411c-845f-431f50a4682e/2014csflandscape.pdf](https://www.lisc.org/media/filer_public/59/38/5938b90b-07cc-411c-845f-431f50a4682e/2014csflandscape.pdf). (“LISC”).

<sup>16</sup> Jacob Carpenter, *Texas' Fastest-Growing Charter Network Planning Massive Bond Package*, HOUSTON CHRONICLE (Nov. 4, 2018), <https://www.houstonchronicle.com/news/houston-texas/houston/article/Texas-fastest-growing-charter-network-planning-13359520.php>.

<sup>17</sup> Abraham, *supra* note 14.

Leasing arrangements are therefore critical for charter schools. Leasing provides charter schools the flexibility to choose when and where they operate their schools, without the added financial barrier to entry. The Court should make clear that charter school lessees with equitable ownership are entitled to exemptions from ad valorem taxation.

### **CONCLUSION**

*Amicus Curiae* Charter School Solutions d/b/a Harmony Education Foundation respectfully requests that the Court's opinion reaffirm the critical idea that a charter school is entitled to tax exemption when it equitably owns property.

February 18, 2021

Respectfully submitted,

*/s/ Katy Boatman*

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## CERTIFICATE OF COMPLIANCE

As required by Texas Rule of Appellate Procedure 9.4(i)(3), undersigned counsel hereby certifies that this brief contains 2,787 words, excluding the parts of the brief exempted by Texas Rule of Appellate Procedure 9.4(i)(1), according to the word count of the computer program used to prepare the document.

*/s/ Katy Boatman*

\_\_\_\_\_

Katy Boatman

## CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document was served on all counsel of record via Electronic Service on February 18, 2021.

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# **Exhibit A**



Date of Notice: 09-11-2019



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HARMONY EDUCATION FOUNDATION  
701 INDUSTRIAL BLVD S  
EULESS TX 76040

**ORDER DETERMINING PROTEST OR MOTION FOR CORRECTION OF APPRAISAL ROLL**

Tarrant Appraisal Review Board (TARB) heard a protest or motion for correction of appraisal roll regarding the property identified below. TARB delivered proper notice of the date, time, and place of the hearing and gave the property owner or agent and the chief appraiser of Tarrant Appraisal District (TAD) opportunity to testify and present evidence. After considering evidence and argument presented, the hearing panel made recommendations and TARB determined the protest or motion as set forth below. TARB orders that TAD change the records or rolls as necessary to reflect the final determination. All relief not granted in this order for the tax year(s) below and for the grounds heard and determined as identified below is denied.

Account Number: 42065711  
 Owner's Name of Record: CHARTER SCHOOL SOLUTIONS  
 Property Address of Record: INDUSTRIAL BLVD S, EULESS TX 76040  
 Legal Description of Record: PUENTE DEL OESTE ADDITION Lot 5A1B

Tax Year	Case Number	Grounds of Protest or Motion for Correction	Pre-Hearing Value	Determination*
2019	19-673438	Exemption was Denied, Modified or Cancelled	\$17,312,796	Denied
2019	19-712089	Exemption was Denied, Modified or Cancelled	\$17,312,796	Denied

\* If TARB determined both "Incorrect appraised (market) value" and "Value is unequal compared with other properties", the value finally determined by TARB is the lower of the two.

## Notice of Final Order of Appraisal Review Board

**A PROPERTY OWNER HAS A RIGHT TO APPEAL IN DISTRICT COURT AN APPRAISAL REVIEW BOARD ORDER DETERMINING A PROTEST AS PROVIDED BY TEXAS TAX CODE CHAPTER 42. TO APPEAL SUCH AN ORDER TO DISTRICT COURT, A PARTY MUST FILE A PETITION FOR REVIEW WITH THE DISTRICT COURT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE THAT A FINAL ORDER HAS BEEN ENTERED FROM WHICH AN APPEAL MAY BE HAD OR AT ANY TIME AFTER THE HEARING BUT BEFORE THE 60-DAY DEADLINE. A PROPERTY OWNER ALSO HAS A RIGHT TO APPEAL IN DISTRICT COURT A DETERMINATION OF AN APPRAISAL REVIEW BOARD ON A MOTION FILED UNDER TAX CODE SECTION 25.25. THE LAW PROVIDES THAT TO FILE SUIT TO COMPEL AN APPRAISAL REVIEW BOARD TO ORDER A CHANGE IN THE APPRAISAL ROLL UNDER TAX CODE SECTION 25.25, A PARTY MUST FILE SUIT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE OF THE APPRAISAL REVIEW BOARD'S DETERMINATION OF A MOTION UNDER TAX CODE SECTION 25.25 OR A DETERMINATION THAT THE PROPERTY OWNER HAS FAILED TO COMPLY WITH THE PRE-PAYMENT REQUIREMENTS. FAILURE TO TIMELY FILE A PETITION BARS AN APPEAL TO DISTRICT COURT.**

**A PARTY OTHER THAN A PROPERTY OWNER, IN ORDER TO EXERCISE THE PARTY'S RIGHT TO APPEAL AN ORDER OF AN APPRAISAL REVIEW BOARD, MUST FILE A WRITTEN NOTICE OF APPEAL WITHIN 15 DAYS AFTER THE DATE THE PARTY RECEIVES THIS NOTICE OR, IN THE CASE OF A TAXING UNIT, WITHIN 15 DAYS AFTER THE DATE THE TAXING UNIT RECEIVES NOTICE PURSUANT TO TAX CODE SECTION 41.07.**

For more information regarding appeal to district court, you should consult Tax Code Chapter 42 and the clerk of the court. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, a property owner may appeal through binding arbitration an appraisal review board order determining a protest filed under Tax Code Section 41.41(a)(1) or (2) concerning the appraised or market value of property if:

- (1) the property qualifies as the owner's residence homestead under Tax Code Section 11.13; or
- (2) the appraised or market value, as applicable, of the property as determined by the order is \$5 million or less.

To appeal an appraisal review board order through binding arbitration, a property owner must file with the appraisal district not later than the 60th day after the date the property owner receives notice of the order:

- (1) a completed request for binding arbitration, a copy of which is enclosed with this notice, and
- (2) an applicable arbitration deposit made payable to the Comptroller in the amount provided under Tax Code Chapter 41A.

For more information regarding appeal through binding arbitration, you should consult Texas Tax Code Chapter 41A and Comptroller Rule 9.4251-9.4266. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, certain property owners may appeal to the State Office of Administrative Hearings (SOAH) an appraisal review board order determining a protest concerning the appraised or market value of property brought under Tax Code Section 41.41(a)(1) or (2) if the appraised or market value, as applicable, of the property that was the subject of the protest, as determined by the appraisal review board order, is more than \$1 million.

To appeal an appraisal review board order to SOAH, a property owner must file with the chief appraiser of the appraisal district not later than the 30th day after the date the property owner receives notice of the order:

- (1) a completed notice of appeal to SOAH, a copy of which is enclosed with this notice, and
- (2) not later than the 90<sup>th</sup> day after the date the property owner receives the notice of order a deposit of \$1,500 made payable to SOAH must be filed with the appraisal district.

For more information regarding appeal to SOAH, you should consult Government Code Chapter 2003 and related SOAH rules. If you need legal advice, you should consult an attorney.

It is important to note that the pendency of an appeal, whether to district court, through binding arbitration or to SOAH, does not affect the delinquency date for the taxes on the property subject to the appeal. For more specific information, consult the applicable statutes and rules.

### Automated Certificate of eService

This automated certificate of service was created by the e filing system.  
The filer served this document via email generated by the e filing system  
on the date and to the persons listed below:

Francesca Bernier on behalf of Kathryn Boatman  
Bar No. 24062624  
fbernier@huntonak.com  
Envelope ID: 50708550  
Status as of 2/19/2021 7:35 AM CST

#### Case Contacts

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