

**NO. 25-0615**

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**IN THE SUPREME COURT OF TEXAS**

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**Mitch Vexler, Catherine Vexler, Mavex Shops of Flower  
Mound, LP, Jim Solinski, And Gloria Solinski,  
Petitioners**

**v.**

**Don Spencer, in his capacity as chief appraiser of Denton  
Central Appraisal District, and Denton Central Appraisal  
District,  
Respondents**

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**On Petition for Review from the  
Court of Appeals, Second Appellate District at Fort Worth  
No. 02-24-00305-CV**

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**RESPONDENT DON SPENCER'S  
RESPONSE TO MOTION FOR REHEARING**

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**NICHOLS | JACKSON**

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**ATTORNEYS FOR RESPONDENT,  
DON SPENCER**

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## ARGUMENT

Petitioners wish to operate in a fantastical world, where the Texas Property Tax Code does not apply to them, where every ad valorem tax levied is “illegal”, and every act of taxation is *ultra vires* in nature. Fortunately for the school children we educate, the police officers who keep us safe, the firefighters who save our lives, and other necessities we all take for granted but cannot live without, the Tax Code is very real.

As a result, Petitioners’ fable has become so tenuous, they are almost altogether non-sensical. Petitioners rely on a citation to a United Kingdom National Archives podcast opining on the virtues of the Boston Tea Party in their opening paragraph, but the only citation to the actual Tax Code of this State, which governs this case, comes in a section where they argue that very Code is inapplicable to their claims in this matter, which arose from an ad valorem tax protest. Motion for Rehearing at 7-8 and nn. 4-5.

Petitioners’ may refuse to believe in the comprehensive Ad Valorem Tax system the legislature specifically created to deal with these exact

complaints, but that refusal, no matter how fanciful will not exempt them from the rules that govern the same.

## I. PETITIONERS MAKE NO NEW ARGUMENTS

As a threshold matter, Respondent Don Spencer (“Spencer”) would show the Court that Petitioners’ Motion for Rehearing contains no new arguments. Petitioners’ merely disguise the identical arguments made within their Petition for Review in new clothing, attempting to convince this Court they are novel. See below.

### *A. Issues Presented in Petitioners’ Petition for Review:*

- a. Court of Appeals erred when they each concluded that the Petitioners failed to state a valid ultra vires claim
  - i. Both the trial court and the Court of Appeals erred when they each concluded— based solely on the pleadings — that the Petitioners failed to state a valid ultra vires claim and, in so doing, directly contradict this Court’s holding in *Hensley v. State Comm’n on Judicial Conduct*, 692 S.W.3d 184, 190 (Tex. 2024), along with dozens of other cases. The truth of the matter is that Don Spencer directly violated State law in applying mass appraisal standards to properties throughout Denton County and must be held accountable for such action or, at a minimum, be stopped from continuing to do so. In addition to the incorrect assertion that the Petitioners had failed to plead a valid ultra vires claim, the courts below also incorrectly held that the exclusive remedy provision in the Texas Tax Code applies. However, *Hensley* likewise teaches that this is not true.

1. **Arguments presented by Petitioners:**

- a. Appellants' claims are not barred by the alleged "exclusive remedy" doctrine. Pet. for Rvw. at 15.
- b. Governmental immunity is not available to defend against an ultra vires claim. Pet. for Rvw. at 11, 19, 20.
- c. This Court has held that governmental immunity does not apply when a litigant asserts constitutional Pet. for Rvw. at 3, 19, 20.
- d. The Courts must hold government officials liable when they openly disregard the law. Pet. for Rvw. at 3, 5, 11, 12, 17, 19.
- e. Disruption alone is no defense to an illegal act. Pet. for Rvw. at 15, 16, 17 fn 6.

b. **Whether taxpayer standing exists to set aside an illegal tax**

- i. Whether taxpayer standing exists to set aside an illegal tax, when it is undisputed that this Court has recognized taxpayer standing in two recent cases. See *Jones v. Turner*, 646 S.W.3d 319, 323 (Tex. 2022); *Perez v. Turner*, 653 S.W.3d 191, 199 (Tex. 2022). Pet. for Rvw. at 4, 11, 21.

1. **Arguments presented by Petitioners:**

- a. The taxpayers have standing because they suffered an individual injury. Pet. for Rvw. at 21, 22

***B. Issues and Arguments Presented in Petitioners' Motion for Rehearing:***

- a. Whether taxpayer standing exists to set aside an illegal tax
  - i. The threshold question before the Court is whether Appellants had standing to bring their claims, and Appellants' entire lawsuit cannot be dismissed unless they lack standing for each claim alleged. Pet. for Rvw. at 4, 11, 21.

1. **Arguments presented by Petitioners:**

- a. The taxpayers have standing because they suffered an individual injury. Pet. for Rvw. at 21, 22.

- b. Court of Appeals erred when they each concluded that the Petitioners failed to state a valid ultra vires claim

- i. Once the Appellants established standing, the Defendants had the burden to establish that the trial court lacked subject matter jurisdiction for some other reason, such as government immunity.

1. **Arguments presented by Petitioners:**

- a. Appellants' claims are not barred by the alleged "exclusive remedy" doctrine. Pet. for Rvw. at 15.
    - b. Governmental immunity is not available to defend against an ultra vires claim. Pet. for Rvw. at 11, 19, 20.
    - c. This Court has held that governmental immunity does not apply when a litigant asserts constitutional claims or claims

- seeking equitable relief. Pet. for Rvw. at 3, 19, 20.
- d. The Courts must hold government officials liable when they openly disregard the law. Pet. for Rvw. at 3, 5, 11, 12, 17, 19.
  - e. Disruption alone is no defense to an illegal act. Pet. for Rvw. at 15, 16, 17 fn 6.

## II. STANDARD OF REVIEW

Whether a court has subject matter jurisdiction is a question of law. *Tex. Dep't of Parks & Wildlife v. Miranda*, 133 S.W.3d 217, 226 (Tex. 2004). Appellate courts reviewing a challenge to a trial court's subject matter jurisdiction review the trial court's ruling *de novo*. *Id.* When reviewing a plea to the jurisdiction in which the pleading requirement has been met and evidence has been submitted to support the plea that implicates the merits of the case, we take as true all evidence favorable to the nonmovant. *Miranda*, 133 S.W.3d at 228 (Tex. 2004). We indulge every reasonable inference and resolve any doubts in the nonmovant's favor. *Id.*

## I. ISSUES BEFORE THE COURT

In their petition for review, Petitioners raised two issues:

First, Petitioners contended that the courts below erred in determining

“That the Petitioners failed to state a valid *ultra vires* claim” allowing Respondent Don Spencer (“Spencer”) to maintain his official immunity, therefore depriving Petitioners of subject-matter jurisdiction; and that “the exclusive remedy provision in the Texas Tax Code applies” to Petitioners claims, again depriving Petitioners of subject matter jurisdiction. Pet. for Rvw. at 4.

Second, Petitioners contend the lower courts erred in determining that the taxpayers did not have standing “to set aside an illegal tax.” *Id.*

## III. LOWER COURTS DID NOT ERR IN RULING PETITIONERS FAILED TO STATE A VALID ULTRA VIRES CLAIM

### *a. Spencer Was Entitled To Official Immunity*

Employees of governmental entities such as Denton County Appraisal District are cloaked with official immunity from suit arising from the performance of their discretionary duties in good faith where

they are acting within the scope of their authority. *City of Lancaster v. Chambers*, 883 S.W. 3d 650, 653 (Texas 1994). Spencer’s official immunity would not bar a suit that asserts a valid claim that he acted *ultra vires*, that is, without lawful authority. Petitioners have not presented evidence that Spencer acted *ultra vires*.

To assert a valid *ultra vires* claim, Petitioners would have had to allege that Spencer either failed to perform a ministerial act or acted without legal authority. *City of Houston v. Houston Mun. Employees Pension Sys.*, 549 S.W. 3d 566, 576 (Tex. 2018).

**b. Petitioners Do Not Allege Spencer Failed to Perform a Ministerial Act**

Ministerial acts are those “where the law prescribes and defines the duties to be performed with such precision and certainty as to leave nothing to the exercise of discretion or judgment.” *Sw. Bell Tel., L.P. v. Emmett*, 459 S.W. 3d 578, 587 (Tex. 2015). Even a cursory review of the relevant provisions of the Texas Constitution and Texas Property Tax Code quickly reveals the numerous respects in which discretion and judgment must come into play in carrying out and meeting the

requirements for conducting appraisals for tax purposes and submitting required related reporting.

For instance, in order to comply with the Tax Code requirement that appraisals be based upon individual characteristics that affect the property's market value, the appraisal district, led by the Chief Appraiser, is required to use a great deal of discretion in identifying characteristics that will affect a property's market value and then again is required to use even more discretion in considering how and to what degree those factors will affect the property's market value. Similarly, the requirement that all available evidence that is specific to the value of the property be taken into account requires the same multi-layered exercise of discretion in identifying evidence that is or may be specific to the value of the property and then further judgment must be employed in deciding how and to what extent the particular evidence affects value. Appraising property to arrive at fair market value is, without question, a discretionary exercise both subjective and objective judgment must be applied. Petitioners' claims plainly do not involve ministerial acts nor the failure to perform such an act.

**c. Spencer Committed No Acts Without Legal Authority**

An *ultra vires* claim cannot be brought where the law gives an official discretion to act. *Houston Belt & Terminal Railway Co., v. City of Houston*, 487 S.W. 3d 154, 163 (Tex. 2016). A suit that seeks to direct or control a government official in the exercise of his absolute discretionary authority is a suit to control state action which is barred by sovereign immunity. *Id.* At 163-64. “An official acts within the scope of her authority if she is discharging the duties generally assigned to her.” *City of Lancaster v. Chambers*, 883 S.W. 3d 650, 658 (Texas 1994). If the official’s decision was within his discretion, even a wrong decision is not subject to judicial review. *See Hall v McRaven*, 508 S.W. 3d 232, 242 (Tex. 2017). Spencer never acted without lawful authority. Further, the acts complained of by Petitioners, do not require the Chief Appraiser to act, but rather the appraisal district itself.

The Petitioners’ allegations are confined to the period where someone other than Spencer served as chief appraiser, with Spencer serving as deputy. Because Spencer was not chief appraiser many of the acts complained of were (as the Petitioners know and acknowledge in

their pleadings) not actually performed by Spencer. Spencer has the unfortunate luck of being the person still employed by the Appraisal District as chief appraiser when Petitioners filed their suit but none of the acts they complain of actually occurred during his tenure as chief appraiser. Instead, they occurred at a time when part of his job duties was to carry out the directives of his immediate supervisor, the chief appraiser.

Further, “[a]n official acts within the scope of her authority if she is discharging the duties generally assigned to her.” *Chambers*, 883 S.W. 3d at 658 (Texas 1994). Regardless of the accusations that Petitioners’ launch at Spencer, the evidence has shown that Spencer, as deputy chief appraiser, was acting within the scope of his authority and discharging the duties generally assigned to him and that in doing so, he was exercising discretion.

Because at all relevant times, Spencer was acting within the scope of his authority, discharging the duties generally assigned to him, and exercising discretion in good faith he is entitled to official immunity from suits based on those acts and there was no waiver of Spencer’s

governmental immunity.

**d. UDJA is Not a Means to Sidestep Exclusive Remedy Provision**

This Court has cautioned that the Uniform Declaratory Judgment Act (“UDJA”) “is not a general waiver of sovereign immunity.” *Texas Parks & Wildlife Dep’t v. Sawyer Trust*, 354 S.W. 3d 384, 388 (Tex. 2011).

Petitioners are seeking various declarations under the Declaratory Judgments Act concerning Spencer's past conduct, including for Spencer's acts alleged to be *ultra vires* in nature. But the Declaratory Judgments Act does not create or enlarge a trial court's subject-matter jurisdiction. *Bauer v. Braxton Minerals III, LLC*, 689 S.W.3d 633, 640 n.4 (Tex. App.—Fort Worth 2024, pet. filed). It is only a procedural device for deciding cases already within the trial court's jurisdiction. *Id.* Tex. Civ. Prac. & Rem. Code Ann. § 37.004(a).

The Texas Property Tax Code Section 41.41(a) provides the exclusive method to protest the appraisal of Petitioners’ properties. Petitioners cannot ignore the exclusive tax-code remedies and employ the Declaratory Judgments Act to dodge the statutory requirements. *See* Tex.

Tax Code Ann. §§ 41.41(a), 42.09; *SPX Corp. v. Altinger*, 614 S.W.3d 362, 378–80 (Tex. App.—Houston [14th Dist.] 2020, no pet.) (When the Property Tax Code authorizes a particular ground of protest, then the Code's procedures are the property owner's *exclusive* means of adjudicating that ground as a basis for tax relief.). (emphasis added).

Therefore, the trial court and the court of appeals correctly dismissed the Petitioners' declaratory-relief claims, as the trial court had no jurisdiction over those claims.

**e. *Spencer's Past Actions Were Not Ultra Vires***

Petitioners are seeking a declaration that Spencer committed some wrong in the past. CR:140-41.

The trial court and the court of appeals also correctly dismissed the Petitioners' request for judicial declarations that Spencer committed ultra vires acts in certifying “the 2021 Denton County tax roll” and “by authorizing and condoning appraisals to occur outside of the PACS software DCAD uses to conduct mass appraisals.”

Section 41.41(a)(9) of the Texas Tax Code allows Petitioners to protest “any other action of the chief appraiser ... that applies to and

adversely affects the property owner,” and provided the Petitioners their exclusive remedy to raise the official-capacity complaints about Spencer's past conduct that are the subject of the Petitioners' *ultra vires* claims. *See* Tex. Tax Code Ann. §§ 41.41(a)(9), 42.09(a).

Accordingly, the trial court and the court of appeals properly refused to exercise subject-matter jurisdiction over the Petitioners' claim seeking “a declaratory judgment that Spencer committed *ultra vires* acts.” *Vexler v. Spencer*, No. 02-24-00305-CV, 2025 WL 1271691, at \*4–7 (Tex. App. May 1, 2025), review denied (Oct. 24, 2025); *See* Tex. Tax Code Ann § 42.09(a).

An *ultra vires* claim is only proper if it seeks prospective relief. “[S]overeign immunity does not prohibit a suit alleging that a state official has acted without legal or statutory authority and ***seeking only prospective relief ...***”. *Hidalgo Cnty. Water Improvement Dist. No. 3 v. Hidalgo Cnty. Irrigation Dist. No. 1*, 669 S.W.3d 178, 183 (Tex. 2023). (emphasis added) (citing *City of El Paso v. Heinrich*, 284 S.W.3d 366, 376 (Tex. 2009)); *see also* *Tex. Educ. Agency v. Houston Indep. Sch. Dist.*, 660 S.W.3d 108, 116 (Tex. 2023) (“Only prospective relief is available.”).

Petitioners failed to allege a viable *ultra vires* claim, therefore, Spencer's immunity remained intact. The court of appeals properly affirmed the trial court's dismissal of this claim.

#### **IV. LOWER COURTS DID NOT ERR IN RULING EXCLUSIVE REMEDY PROVISION OF TAX CODE APPLIES**

##### ***a. Petitioners' Requested Relief Outside of Exclusive Remedy***

Petitioners continue to assert that they ought to be able to enjoin Spencer outside of the statutory process the Texas Tax Code affords them. *Vexler*, No. 02-24-00305-CV, 2025 WL 1271691, at \*7 (Tex. App. May 1, 2025), review denied (Oct. 24, 2025). However, the Legislature has been clear and unequivocal in requiring that property owners seeking to correct or change the appraised value of their property must do so exclusively through the procedures prescribed by the Legislature. Tex. Tax Code § 42.09(a) (West 1987).

The Texas Legislature has prescribed the exclusive remedies that taxpayers must use for tax protests, *see* Tex. Tax Code Ann. §§ 41.41(a), 42.09, and “[t]he Legislature intends courts to follow its instructions[.]” *Rodriguez v. Safeco Ins. Co. of Indiana*, 684 S.W.3d 789, 795 (Tex. 2024).

The Tax Code “provides for a regular, systematic, certain, and effective remedy for a taxpayer who believes his tax to be erroneous for any reason.” *Valero Transmission Co. v. Hays Consol. Indep. Sch. Dist.*, 704 S.W.2d 857, 860 (Tex. App.—Austin 1985, writ ref’d n.r.e.).

The Tax Code further provides that its remedies are exclusive, and a property owner may not raise any of those grounds ... as a basis of a claim for relief in a suit by the property owner to arrest or prevent the tax collection process or to obtain a refund of taxes paid. *See* Tex. Tax Code Ann. § 42.09(a)(2).

Here, Petitioners allege the existence of “grossly inflated values” which ultimately resulted in the “falsification” of the 2021 Denton County tax roll. [C.R. 15-17]. In other words, Petitioners’ claims seek to change the appraised value of property, which subjects those claims to the exclusive remedies and procedures prescribed by the Tax Code.

Taxing units and their employees are not proper parties to the suit. *See* Tex. Tax Code §§ 42.031. (West 2000) (stating taxing units may not be made a party), 42.21(b) (West 2013) (stating petitions must be brought against the appraisal district).

Petitioners complain about Spencer's prior conduct and how that alleged conduct has continued and will continue to adversely impact the appraised values of their respective properties—all of which are grounds for protest. See Tex. Tax Code Ann. § 41.41(a).

Petitioners have an exclusive remedy set out for them in the Tax Code. Instead, they wrongly have chosen to pursue their claims under the UDJA. Once again, they believe the Tax Code simply does not apply to them.

The same is true for the Petitioners' request for judicial declarations that Spencer committed *ultra vires* acts in certifying “the 2021 Denton County tax roll” and “by authorizing and condoning appraisals to occur outside of the PACS software DCAD uses to conduct mass appraisals.”

Tax Code Section 41.41(a)(9) allows the Property Owners to protest “any other action of the chief appraiser ... that applies to and adversely affects the property owner.” Tex. Tax Code Ann. § 41.41(a)(9).

The Tax Code provided the Petitioners their exclusive remedy to raise the official-capacity complaints about Spencer's (or his

predecessors’) past conduct that are the subject of the Petitioners’ *ultra vires* claims. See Tex. Tax Code Ann. §§ 41.41(a)(9), 42.09(a).

Accordingly, the trial court and the court of appeals properly refused to exercise subject-matter jurisdiction over the Petitioners’ claims seeking injunctive relief, in which they sought to prospectively require Spencer “to follow and adhere to the USPAP standards for mass appraisal going forward” and “a declaratory judgment that Spencer committed *ultra vires* acts.” *Vexler v. Spencer*, No. 02-24-00305-CV, 2025 WL 1271691, at \*7 (Tex. App. May 1, 2025), review denied (Oct. 24, 2025).

Petitioners’ Motion for Rehearing on this issue should be denied.

**V. LOWER COURTS WERE CORRECT IN RULING THAT PETITIONERS DID NOT HAVE STANDING “TO SEEK A DECLARATION THAT PART OF SECTION 23.01(B) IS FACIALLY UNCONSTITUTIONAL.”**

Tax Code Section 23.01(b):

Sec. 23.01. APPRAISALS GENERALLY.

(b) The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and

techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value.

Tex. Ann. Tax Code §23.01(b):

Petitioners lack standing to challenge Section 23.01 under the general rule. “[A] plaintiff must demonstrate that he or she possesses an interest in a conflict distinct from that of the general public, such that the defendant’s actions have caused the plaintiff some particular injury.”

*Williams*, 52 S.W.3d at 178. Standing requires that:

- (1) the plaintiff “suffered a concrete and particularized injury-in-fact”;
- (2) “the injury is fairly traceable to the defendant’s conduct”; and
- (3) “a favorable decision is likely to redress the injury.”

*McLane Champions, LLC v. Houston Baseball Partners LLC*, 671 S.W.3d 907, 912–13 (Tex. 2023). “A plaintiff has standing to seek prospective relief only if he pleads facts establishing an injury that is ‘concrete and particularized, actual or imminent, not hypothetical.’” *Garcia v. City of*

*Willis*, 593 S.W.3d 201, 206 (Tex. 2019) (quoting *Heckman v. Williamson County*, 369 S.W.3d 137, 155 (Tex. 2012)).

Petitioners’ theory is that they have paid “illegal” taxes, because all of DCAD’s appraisals are too high and that results in higher taxes for everyone in Denton County, including themselves. CR:141.

As noted by the court of appeals, this injury—if true—is no different than every other property owner in Denton County. *Vexler*, No. 02-24-00305-CV, 2025 WL 1271691, at \*7 (Tex. App. May 1, 2025), review denied (Oct. 24, 2025). It is not a concrete and particularized injury to the Petitioners. *Vexler*, No. 02-24-00305-CV, 2025 WL 1271691, at \*7 (Tex. App. May 1, 2025), review denied (Oct. 24, 2025). Additionally, the appellate court noted Petitioners offered no explanation of how the purported unconstitutionality of Section, 23.01 results in higher values or taxes<sup>1</sup>—the particularized injury they rely on to establish standing.

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<sup>1</sup> Petitioners’ specific complaint is that the Legislature acted unconstitutionally in requiring appraisal districts to adhere to the Uniform Standards of Appraisal Practice. USPAP is a well-known, widely followed industry standard. It was adopted by Congress after the banking crisis in the 1980s. The Financial Institutions Reform, Recovery and Enforcement Act of 1989 (FIRREA) “demands that an appraisal adhere to the Uniform Standards of Professional Appraisal Practice (USPAP).” *Credit Suisse AG v. Claymore Holdings, LLC*, 610 S.W.3d 808, 813 (Tex. 2020). *Cf.* Tex. Occ. Code Ann. § 1103.405 (a certified, licensed or registered appraiser “shall comply with: (1) the most current edition of the Uniform Standards of Professional Appraisal Practice

*Vexler*, No. 02-24-00305-CV, 2025 WL 1271691, at \*8 (Tex. App. May 1, 2025), review denied (Oct. 24, 2025).

Second, the harm is not “fairly traceable” to Spencer. The chief appraiser prepares “appraisal records,” which include the appraised value determined by the appraisal district. Tex. Tax Code Ann. §§ 25.01-.02. After protest and other administrative proceedings, the ARB orders changes to the records and, ultimately, approves the records; these approved records become the “appraisal roll.” *Id.* § 25.24. The chief appraiser provides the appraisal roll to tax assessors for taxing units who, in turn, provide them to the governing bodies of the taxing units. *Id.* §§ 26.01, 26.04. The governing bodies determine the applicable tax rate based on the total value included in the appraisal rolls and their own particular budgetary needs. *Id.* §§ 26.04–26.06. After the tax rate is determined, the tax assessor calculates the tax by multiplying the value

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adopted by the Appraisal Standards Board of the Appraisal Foundation ...”); 22 Tex. Admin. Code § 155.1 (“An appraisal or appraisal practice performed by a person subject to the Texas Appraiser Licensing and Certification Act must conform with the ‘Uniform Standards of Professional Appraisal Practice’ (USPAP) of the Appraisal Foundation in effect at the time ....”).

of the property by the tax rate and records it in the appraisal roll for the taxing unit. *Id.* § 26.09. Only then is the amount of tax established.

A central ground for Petitioners' Motion for Rehearing is that the taxes at issue were "calculated ... illegally." Motion at 1. But as a matter of law neither Spencer nor DCAD calculate taxes. Tex. Tax Code Ann. § 26.09. Furthermore, even assuming that DCAD's appraised value is erroneous, that does not automatically equate to higher, "illegal" taxes. Therefore, Petitioners can point to no particularized injury and do not argue or even attempt to explain how a declaration of the unconstitutionality of Section 23.01's requirement to adhere to USPAP when appraising property would redress their alleged injury.

Therefore, Petitioners failed to demonstrate standing under the general rule. *See Garcia*, 593 S.W.3d at 206 (standing requires concrete, particularize injury that is actual and imminent, not hypothetical).

The lower courts were correct in ruling that petitioners did not have standing "to seek a declaration that part of section 23.01(b) is facially unconstitutional."

As such, Petitioners' Motion for Rehearing should be denied.

## VI. CONCLUSION

Both the trial court and the court of appeals correctly applied the law to the facts of this case. Petitioner's arguments evince there was no error on the part of the courts below and Petitioners' have failed to show that this case is of such importance to the state's jurisprudence as to warrant this Court's review.

## PRAYER

Don Spencer respectfully requests that this Court deny Petitioners' Motion for Rehearing of the denial of their Petition for Review.

Respectfully submitted,

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## CERTIFICATE OF COMPLIANCE

Counsel for Appellee, Don Spencer, certifies, pursuant to Tex. R. App. P. 9.4(i)(3), that this brief complies with the 4,500-word limitation of Tex. R. App. P. 9.4(i) because this brief consists of 4,070 words as determined by the word count function of the computer program used to prepare the brief, excluding the parts of the brief exempted by Tex. R. App. P. 9.4(i)(1).

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## CERTIFICATE OF SERVICE

I certify that a true and correct copy of this document was served on counsel of record, via Electronic Service, on March 6, 2026, as follows:

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## APPENDIX

- A Tex. Gov't Code Ann. § 311.034
- B Tex. Tax Code Ann. § 1.04
- C Tex. Tax Code Ann. § 6.01
- D Tex. Tax Code Ann. § 23.01
- E Tex. Tax Code Ann. § 25.19
- F Tex. Tax Code Ann. § 25.24
- G Tex. Tax Code Ann. § 26.01
- H Tex. Tax Code Ann. § 26.04
- I Tex. Tax Code Ann. § 26.07
- J Tex. Tax Code Ann. § 26.09
- K Tex. Tax Code Ann. § 31.115
- L Tex. Tax Code Ann. § 41.01
- M Tex. Tax Code Ann. § 41.12
- N Tex. Tax Code Ann. § 41.41
- O Tex. Tax Code Ann. § 42.01
- P Tex. Tax Code Ann. § 42.09
- Q Tex. Tax Code Ann. § 42.23

R Tex. Tax Code Ann. § 42.43