

COURT OF APPEALS FOR THE SECOND APPELLATE DISTRICT OF TEXAS
AT FORT WORTH

Andrew Raymond and Dollar Bill Taxes & More, LLC v. Leighsa
Gibson, LMG Pro Tax, Service Bureau Accelerator, SBACCEL
Payout LLC

No. 02-26-00131-CV (Tex. App.—Fort Worth May 28, 2026) (per curiam memorandum opinion) · No. 02-26-00131-CV · Decided May 28, 2026

SUMMARY

The Texas Court of Appeals for the Second Appellate District dismissed the appeal because the appellants failed to pay the required \$205 filing fee after receiving notices under Texas Rule of Appellate Procedure 42.3(c). The court assessed all costs of the appeal against the appellants.

CASE DETAILS

COURT	Court of Appeals for the Second Appellate District of Texas at Fort Worth
WRITING FOR THE COURT	Wallach, J.; Sudderth, C.J.; Walker, J.
JURISDICTION	Court of Appeals for the Second Appellate District of Texas at Fort Worth
DECIDED	May 28, 2026
DOCKET	02-26-00131-CV
DISPOSITION	dismissed
PROCEDURAL POSTURE	Appeal dismissed after appellants failed to pay the required \$205 filing fee despite two notices warning that the appeal would be dismissed.
PRECEDENTIAL VALUE	Published
PARTIES	Andrew Raymond, Dollar Bill Taxes & More, LLC v. Leighsa Gibson, LMG Pro Tax, Service Bureau Accelerator, SBACCEL Payout LLC

TOPICS

- appellate procedure
- costs
- civil procedure

PRACTICE AREAS

QUESTIONS PRESENTED

1. Whether the court of appeals should dismiss the appeal when appellants failed to pay the required filing fee after notice and an opportunity to cure.

HOLDINGS

1. An appellate court may dismiss an appeal when the appellants fail to comply with the procedural requirement to pay the filing fee after receiving notice that noncompliance will result in dismissal.

KEY QUOTATIONS

“Because Appellants have not complied with a procedural requirement and the Texas Supreme Court’s order of August 28, 2015, we dismiss the appeal.” (at 1)

FACTUAL BACKGROUND

The appellants were required to pay a \$205 filing fee in connection with their appeal. After receiving notices on March 12 and April 29, 2026, warning that the appeal would be dismissed if the fee was not paid, appellants failed to pay it.

PROCEDURAL HISTORY

The appeal arose from the 467th District Court of Denton County, Texas, trial court cause number 25-4432-367. On March 12 and April 29, 2026, the court of appeals notified appellants that it would dismiss the appeal unless they paid the \$205 filing fee; appellants did not pay, so the court dismissed the appeal.

DISPOSITION

dismissed

OPINION

Andrew Raymond and Dollar Bill Taxes & More, LLC v. Leighsa Gibson, LMG Pro Tax, Service Bureau Accelerator, SBACCEL Payout LLC

PER CURIAM.

In the Court of Appeals Second Appellate District of Texas at Fort Worth
_____ No. 02-26-00131-CV _____

ANDREW RAYMOND AND DOLLAR BILL TAXES & MORE, LLC, Appellants V.
LEIGHSA GIBSON, LMG PRO TAX, SERVICE BUREAU ACCELERATOR,
SBACCEL PAYOUT LLC, Appellees On Appeal from the 467th District Court Denton County,
Texas Trial Court No. 25-4432-367 Before Wallach, J.; Sudderth, C.J.; and Walker, J. Per Curiam
Memorandum Opinion

MEMORANDUM OPINION AND JUDGMENT

On March 12, 2026, and April 29, 2026, we notified Appellants, in accordance with rule of appellate procedure 42.3(c), that we would dismiss this appeal unless Appellants paid the \$205 filing fee. See Tex. R. App. P. 42.3(c), 44.3. Appellants have not done so. See Tex. R. App. P. 5, 12.1(b). Because Appellants have not complied with a procedural requirement and the Texas Supreme Court's order of August 28, 2015, 1 we dismiss the appeal. See Tex. R. App. P. 42.3(c), 43.2(f). Appellants must pay all costs of this appeal. See Tex. R. App. P. 43.4. Per Curiam Delivered: May 28, 2026 See Supreme Court of Tex., Fees Charged in the Supreme Court, in Civil Cases 1 in the Courts of Appeals, and Before the Judicial Panel on Multi-District Litigation, Misc. Docket No. 15-9158 (Aug. 28, 2015) (listing courts of appeals' fees). 2