THIRTEENTH COURT OF APPEALS OF TEXAS, CORPUS CHRISTI–EDINBURG

# Richard Molina, Chief Appraiser and Cameron County Appraisal District v. QET Aircraft Services, LLC and Mario L. Arrieta Lopez

Molina v. QET Aircraft Services · No. 13-25-00127-CV · Decided February 26, 2026

## SUMMARY

The Thirteenth Court of Appeals of Texas reviews the denial of a plea to the jurisdiction in a dispute concerning the taxation of four aircraft and an alleged exemption for non-income-producing personal property. The court holds that the taxpayers failed to exhaust administrative remedies for their exemption claims and that the chief appraiser's assessment decisions were within his statutory discretion, defeating the ultra vires claim. The court affirms limited jurisdiction to review the § 25.25(c)(3) correction motion concerning the 2022 Raytheon aircraft, reverses in all other respects, and renders judgment dismissing the remaining claims.

## CASE DETAILS

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| COURT | Thirteenth Court of Appeals of Texas, Corpus Christi–Edinburg |
| WRITING FOR THE COURT | Clarissa Silva; Justice Silva; Justice Peña; Justice West |
| JURISDICTION | Thirteenth Court of Appeals of Texas, Corpus Christi–Edinburg |
| DECIDED | February 26, 2026 |
| DOCKET | 13-25-00127-CV |
| DISPOSITION | other |
| PROCEDURAL POSTURE | Interlocutory appeal from the denial of appellants' plea to the jurisdiction in a property-tax suit involving an alleged denial of a personal-property tax exemption, a motion to correct the appraisal roll, and ultra vires claims against the chief appraiser. |
| STANDARD OF REVIEW | The court reviewed the denial of the plea to the jurisdiction de novo. When the plea challenged pleadings, the court determined whether appellees alleged facts affirmatively demonstrating subject-matter jurisdiction; when jurisdictional facts were challenged, the court considered relevant evidence, taking evidence favorable to the nonmovants as true and indulging reasonable inferences in their favor. |
| PRECEDENTIAL VALUE | Published |

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| **PARTIES** | Richard Molina, Chief Appraiser, Cameron County Appraisal District v. QET Aircraft Services, LLC, Mario L. Arrieta Lopez |

## TOPICS

property tax · tax court procedure · exhaustion of remedies · subject matter jurisdiction · statutory interpretation

## PRACTICE AREAS

property taxation · administrative law · civil procedure · governmental immunity · statutory interpretation

## QUESTIONS PRESENTED

1. Whether appellees exhausted the administrative remedies required to obtain judicial review of the denial of a personal-property tax exemption for the aircraft.
2. Whether a motion to correct the appraisal roll under Texas Tax Code section 25.25(c)(3) permits judicial review of an exemption claim that the appraisal review board did not consider.
3. Whether the trial court had jurisdiction over appellees' claims concerning correction of the appraisal rolls for tax years 2023 and 2024 when the record contained no final appraisal-review-board orders for those years.
4. Whether Chief Appraiser Molina acted ultra vires by determining that the aircraft were taxable rather than exempt personal property.

## HOLDINGS

1. A taxpayer seeking judicial review of a denied tax exemption must first protest the denial before the appraisal review board under Texas Tax Code section 41.41 and obtain a final ruling. Appellees did not exhaust those remedies for the claimed section 11.14 exemption, so the trial court lacked subject-matter jurisdiction over the exemption claims concerning all four aircraft for tax year 2022.
2. The trial court retained limited jurisdiction to review appellees' section 25.25(c)(3) motion concerning the 2022 Raytheon aircraft because appellees timely appealed the appraisal review board's order within sixty days. That limited jurisdiction did not extend to reviewing the denial of an exemption.
3. The trial court lacked subject-matter jurisdiction over appellees' claims seeking correction of the appraisal rolls for tax years 2023 and 2024 because the record contained no final appraisal-review-board orders addressing those claims, and appellees conceded that their notices of protest for those years were deficient.
4. Molina's determination that the aircraft were taxable was within his official and statutory authority and involved the exercise of discretion. Appellees therefore could not avoid the Tax Code's administrative-exhaustion requirements by characterizing the assessment as an ultra vires act.

## KEY QUOTATIONS

> *"An argument that certain property is exempt from taxation does not implicate either the property's form or its location. Section 25.25(c)(3) therefore is not the appropriate vehicle for seeking the requested relief."* (at 11)

> *"Because Molina was acting within his official and statutory authority, the trial court lacked jurisdiction to hear appellees' ultra vires claim."* (at 16)

> *"We affirm the trial court's denial of appellants' plea to the jurisdiction as to appellees § 25.25 motion to correct appraisal roll regarding the 2022 tax year of the Raytheon aircraft owned by Lopez. We reverse the trial court's order denying appellants' plea to the jurisdiction in all other respects, and render judgment dismissing appellees' remaining claims concerning tax years 2022, 2023, and 2024, for lack of subject matter jurisdiction."* (at 17)

### FACTUAL BACKGROUND

The dispute concerned four aircraft owned by QET Aircraft Services, LLC and Mario L. Arrieta Lopez that the Cameron County Appraisal District assessed as taxable business personal property. Lopez filed motions to correct the appraisal roll under Texas Tax Code section 25.25(c)(3), asserting that the aircraft were personal-use property, but the appraisal review board issued an order addressing only the Raytheon aircraft and did not decide a Chapter 41 protest of the claimed exemption. Appellees then sued for declaratory and injunctive relief, tax recovery, and correction of the appraisal rolls for tax years 2022 through 2024. They also alleged that Chief Appraiser Molina acted ultra vires by treating the aircraft as taxable.

### PROCEDURAL HISTORY

Appellees sued the chief appraiser and Cameron County Appraisal District for declaratory and injunctive relief and recovery of taxes allegedly wrongfully collected. After appellees amended their petition and moved for summary judgment, appellants filed a plea to the jurisdiction asserting failure to exhaust administrative remedies and improper ultra vires claims. The trial court denied the plea, and appellants appealed. The court of appeals affirmed as to the 2022 motion to correct the appraisal roll concerning the Raytheon aircraft, but reversed and rendered judgment dismissing the remaining claims for lack of subject-matter jurisdiction.

### DISPOSITION

other

### CASES CITED

- Tex. Dept. of Parks & Wildlife v. Miranda, 133 S.W.3d 217, 224–26 (Tex. 2004)
- Tex. Health & Hum. Servs. Comm'n v. Pope, 674 S.W.3d 273, 280–81 (Tex. 2023)
- Tex. Dep't of Crim. Just. v. Rangel, 595 S.W.3d 198, 205 (Tex. 2020)
- Alamo Heights Independent School District v. Catherine Clark, Alamo Heights Indep. Sch. Dist. v. Clark, 544 S.W.3d 755, 770–71 (Tex. 2018)
- Jones v. Turner, 646 S.W.3d 319, 325 (Tex. 2022)
- Herrera v. Mata, 702 S.W.3d 538, 541 (Tex. 2024)

- Cameron Appraisal Dist. v. Rourk, 194 S.W.3d 501, 502 (Tex. 2006)
- Willacy Cnty. Appraisal Dist. v. Sebastian Cotton & Grain, Ltd., 555 S.W.3d 29, 41 (Tex. 2018)
- ETC Mktg., Ltd., 399 S.W.3d at 367, 370
- Cameron Appraisal Dist. v. Alfaro, No. 13-19-00198-CV, 2021 WL 1134315, at *3 (Tex. App.—Corpus Christi–Edinburg Mar. 25, 2021, no pet.) (mem. op.)
- Matagorda Cnty. Appraisal Dist. v. Coastal Liquids Partners, L.P., 165 S.W.3d 329, 331 (Tex. 2005)
- In re CenterPoint Energy Hou. Elec., LLC, 629 S.W.3d 149, 154 (Tex. 2021) (orig. proceeding)
- Essenburg v. Dallas County, 988 S.W.2d 188, 189 (Tex. 1998)
- Harris Cnty. Appraisal Dist. v. ETC Mktg., Ltd., 399 S.W.3d 364, 370 (Tex. App.—Houston [14th Dist.] 2013, pet. denied)
- City of Dallas v. Overton, (Tex. Civ. App.—Dallas 1962, writ ref'd n.r.e.)
- Bexar Appraisal Dist. v. Wackenhut Corr. Corp., 52 S.W.3d 795, 797 (Tex. App.—San Antonio 2001, no pet.)
- San Jacinto River Auth. v. City of Conroe, 688 S.W.3d 124, 130 (Tex. 2024)
- Boll v. Cameron Appraisal Dist., 445 S.W.3d 397, 399 (Tex. App.—Corpus Christi–Edinburg 2014, no pet.)
- Chambers-Liberty Counties Navigation Dist. v. State, 575 S.W.3d 339, 348 (Tex. 2019)
- City of El Paso v. Heinrich, 284 S.W.3d 366, 372 (Tex. 2009)
- Sw. Bell Tel., L.P. v. Emmett, 459 S.W.3d 578, 587 (Tex. 2015)
- City of Lancaster v. Chambers, 883 S.W.2d 650, 654 (Tex. 1994)
- Hall v. McRaven, 508 S.W.3d 232, 242 (Tex. 2017)
- Image API, LLC v. Young, 691 S.W.3d 831, 835 n.15 (Tex. 2024)
- Coll. Retail LLC v. Jefferson Cent. Appraisal Dist., 589 S.W.3d 856, 859 (Tex. App.—Corpus Christi–Edinburg 2019, no pet.)
- Worsdale v. City of Killeen, 578 S.W.3d 57, 69 (Tex. 2019)
- Combs v. Metro. Life Ins. Co., 298 S.W.3d 793, 797 (Tex. App.—Austin 2009, pet. denied)