

**JUDGE MAUREEN GARRETT – TAX MASTER RULES & PROCEDURES**  
**TAX COURT RULES & PROCEDURES**  
**COURTS: 61<sup>ST</sup>, 113<sup>TH</sup>, 151<sup>ST</sup>, 152<sup>ND</sup>, 157<sup>TH</sup>, 189<sup>TH</sup>, 190<sup>TH</sup>, 269<sup>TH</sup>, 334<sup>TH</sup>**

**JUDGMENTS**

- All information contained in the judgment must be typed, including amounts (no white outs or mark outs)
- On the certificate of service in the judgment, label each property owner as “**defendant**”.
- Numbers in the evidence must match the “typed” numbers in the judgment
- File a default checklist for all defaulting defendants. This includes cases that are partial defaults
- Include trial dates on both the default checklist and master’s report
- All first trial or default hearing notices must be mailed to all parties, including defaulting parties, at least 45 days before the trial setting. Trial or Default hearing notices on any case that have been continued must be mailed to all parties, including defaulting parties, at least 20 days before the setting
- Mail Manifest (3877), Green Cards, Fax Confirmations or any other method of service shall be e-filed 10 days before a trial/default hearing
- If the court generates the notice of trial, Plaintiffs’ counsel is responsible for sending the notice to all parties, including defaulting parties, within 3 days of receiving the notice and subject to the 45/20 day notice rule listed above.
- If the property is occupied, or if it is unclear whether the property is occupied, notice of trial or default hearing notices must be sent to the property in addition to all other parties.

**JUDGE’S PACKET**

When submitting a Final Judgment, please include the following items in addition to any evidence introduced during the trial or default hearing:

1. Answers
2. Citation returns
3. Ad Litem answer(s) and affidavit(s)
4. Proof that trial or default notices were sent to all parties, including defaulting parties, via certified mail (Form 3877 or copies of the green cards) and regular mail. If a party is represented by counsel, include proof that counsel received notice electronically or in any other manner acceptable under TRCP 21a
5. Trial or Default hearing notice
6. Master’s Report
7. Evidence – Certified Delinquent Tax Statements and, if applicable, support lien evidence.
8. Affidavit of Abstractor’s Fees and Recovery of Costs and Expenses Affidavits, shall be supported with invoices in the amount of \$500 or more.
9. For cost judgments, please include copies of the 3 cost letters mailed via regular and certified mail to the defendant.
10. For defaulting parties, Plaintiff counsel shall include a Default checklist and Non-military Affidavits with Status Report for each defaulting party.
  - a. In the event that there is no social security number available, providing corroborating evidence in the Non-military affidavit that the individual is not in the military is required. Corroborating information such as family member’s statement or proof that the person is too old or young to be in active duty, etc., is especially necessary when the person has a common first or last name.
11. For cases with AAL’s appointments, include the Supreme Court of Texas Fee Report and Statement of Evidence

12. For cases involving real property only in which certified delinquent tax statement fails to prove ownership, Plaintiff's counsel shall provide proof of ownership for personal liability defendants only. *(Not applicable for IN REM Defendants)*

## **ATTORNEY AD LITEM (AAL)**

### **Appointment of Attorney Ad Litem**

- File motion to appoint attorney ad litem within 10 days of filing the return of citation with the court. (Per Tax Protocol)
- Set motion to appoint attorney ad litem within 15 days of filing the motion. (Per Tax Protocol)
- Motion for reappointment or motion to appoint AAL for additional parties must clearly state relief requested and the basis for motion
- Motion to Substitute attorney ad litem must be set for status conference along with an Order to Substitute

### **Duties of Attorney Ad Litem**

- File an answer within the time limits of the Texas Rules of Civil Procedure, specifically naming all Defendants appointed to represent.
- File "Identification of Heirs or Other Parties" with court within 10 days of locating heirs or other parties
- File AAL Affidavit (per the approved template provided on the court website) with court upon substantial completion of work, including any amendments no later than 10 days before trial
- AAL Fee is \$150 per hour and staff or investigator fees will not be considered.
- Visit to property and post Door Notice (per sample provided on the court website)
- Appear at trial

## **CONTINUANCES**

- All continuance must include the reason for the continuance and the time requested for the case to be ready for trial
- All Agreed or Unopposed continuances must contain a certificate of conference and must contain signature of all parties.

## **DISMISSALS/NONSUITS**

- All Dismissals/Nonsuits shall be titled with "Interlocutory", "Partial" or "Final"
- In Tax protocol cases, All Dismissals/Nonsuits shall have an AAL signature
- All Dismissals/Nonsuits shall have a notation both in the Motion/Notice as well as on the Master's Report indicating 1) the reason for Dismissal/Notice, 2) an AAL was/was not appointed and/or paid and 3) state that court costs have been paid/type of exemption that applies.
- All Dismissals/Nonsuits must state how costs should be taxed.
- All Dismissals/Nonsuits must have an Order with a Master's Report

## **EXCESS PROCEEDS**

- Set every Wednesday at 10 a.m.
- Provide proof that District Clerk's letter to the property owner was sent pursuant to §34.03 or §34.04 of the Texas Property Code. The moving party must prove notice of the hearing and compliance under §34.03 or §34.04 of the Texas Property Code to all parties in the final judgment was sent no later than the 20<sup>th</sup> day before the hearing. However, if the clerk's letter pursuant to §34.03 or §34.04 of the Texas Property Code is not available, the moving

party must prove notice of hearing to all parties in the final judgment was sent at least 60 days before the hearing. (Per Protocol)

- Submit proof that notice of the hearing was sent out (Form 3877) or fax confirmation
- Motion should state and include:
  - the statutory authority for the motion;
  - the date of judgment and sale;
  - the amount of funds that were deposited into the registry of the court;
  - the amount of funds remaining/available in the registry at the time of the motion, subject to previous withdrawals;
  - provide an heirship and/or ownership outline proving how and why the proceeds are divided among the requesting party, other defendants listed in the judgment as well as any other known heirs;
  - the amount requested per party; and
  - Except for taxing units, each petitioner shall provide a **supporting affidavit signed under oath** stating their relationship to the title owner to substantiate awarding funds
- If more than one party seeks and is entitled to proceeds from the registry, the parties should confer and submit one Order, if possible
- Must submit Orders Granting and Denying the motion along with a Master’s Report

### **CERTIFICATES OF SERVICE**

- List name of Certifying Attorney
- List names, address and fax number of parties served
- Note method or service (electronic service, certified return receipt number, fax, etc.) for each party
- If the party is represented by an attorney, note which party the attorney represents

### **MOTIONS**

- Submit an Order granting and an Order denying with each Motion filed
- All motions must include a certificate of conference, except summary judgment motions, Rule 106 and any other motions pursuant to Harris County Local Rules
- Submit a Master’s Report with each Motion filed
- Motions should clearly state the relief requested and the basis for the Motion
- Rule 106 Motions require “6 attempts” with one before 8 a.m. and one after 5 p.m. as well as efforts taken to verify that the defendant actually lives or works at the subject address
- Agreed or Unopposed motions must be signed by all parties

### **DOCKET SCHEDULE - Wednesdays**

10:00 A.M.	Substitute Service, Excess Proceeds, Nunc Pro Tuncs, Defaults, Trials, Continuances, Status Conferences, Motions for New Trials, Pre-Trial Motions
11:30 A.M.	Tax Protocol AAL trials only

*Published September 15, 2017*