

## Property:

### Texas Appellate Court Withdraws Earlier Ruling on Wind Farm Valuation Due to Subsequent Case Settlement

*Case No. 04-22-00524-CV: Supplemental Memorandum Opinion*, Tex. App., 4th Dist. (4/2/25). After both parties filed a joint motion to dismiss because they “resolved their dispute” through settlement, the Texas Fourth Court of Appeals (Court) withdrew its 2024 decision in a case of “first impression concerning the ad valorem tax valuation of an operational utility-scale wind farm consisting of several wind turbine generators” in which the Court had held that the valuation erroneously included nontaxable intangible personal property [see Case No. 04-22-00524-CV, Tex. App., 4th Dist. (12/31/24), and *State Tax Matters*, Issue 2025-1, for details on this 2024 ruling]. Please contact us with any questions.

**URL:** <https://search.txcourts.gov/SearchMedia.aspx?MediaVersionID=3ce0f10f-0921-4a30-9550-f90dcc7aa61c&coa=coa04&DT=Opinion&MediaID=7dbd80f1-5201-4823-8ce4-bc572970c63b>

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**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2025/STM/250110\\_23.html](https://dhub.deloitte.com/Newsletters/Tax/2025/STM/250110_23.html)

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