

NO. 07-04-0017-CV
IN THE COURT OF APPEALS
FOR THE SEVENTH DISTRICT OF TEXAS
AT AMARILLO
PANEL D
NOVEMBER 3, 2005

DEVON ENERGY PRODUCTION, L.P., and
PENNZENERGY EXPLORATION and PRODUCTION, L.L.C.

Appellants

v.

TERRY COUNTY APPRAISAL DISTRICT,

Appellee

FROM THE 121st DISTRICT COURT OF TERRY COUNTY;
NO. 15,762; HON. KELLY MOORE, PRESIDING

MEMORANDUM OPINION

Before QUINN, C.J., and REAVIS and CAMPBELL, JJ.

Devon Energy Production Company, L.P. and PennzEnergy Exploration and Production, L.L.C. (collectively referred to as Devon) appeal from a judgment denying them relief against the Terry County Appraisal District (Terry District).¹ Devon sued Terry District contending that the latter's appraisal of the former's working interest in an oil and gas reservoir was excessive and that it included property outside county boundaries. Because

¹Devon's predecessor-in-interest was PennzEnergy.

of these purported errors, the Terry District's appraisals over the years were void or otherwise unenforceable, Devon concluded. Trial was had, and judgment was entered denying Devon relief. The two issues before us concern the valuation of minerals by Terry District for ad valorem taxation and the trial court's refusal to award Devon attorney's fees. We affirm the judgment of the trial court.

This appeal is a companion to that assigned cause number 07-04-0005-CV. Furthermore, we issued our opinion in cause number 07-04-0005-CV on even date. The opinion, its discussion of the applicable law, and its application of that law control the outcome here. Furthermore, because the record at bar disclosed that Terry District's appraisals comported with the authority and analysis discussed in our opinion in 07-04-0005-CV, we overrule each issue raised by Devon.

Accordingly, we affirm the judgment of the trial court.

Per Curiam