

**IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT**

United States Court of Appeals  
Fifth Circuit

**FILED**

November 4, 2011

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No. 11-20520  
Summary Calendar

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Lyle W. Cayce  
Clerk

MICHAEL FRANCIS PALMA,

Plaintiff - Appellant

v.

HARRIS COUNTY APPRAISAL DISTRICT,

Defendant - Appellee

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Appeal from the United States District Court  
for the Southern District of Texas  
USDC No. 4:11-CV-1966

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Before REAVLEY, SMITH, and PRADO, Circuit Judges.

PER CURIAM:\*

The district court dismissed Mr. Palma's suit because federal courts have no jurisdiction of it. Neither it nor we will require the plaintiff to sue the County of Harris instead of the Appraisal District, as would be necessary to obtain the relief he seeks. It does not matter since 28 U.S.C. § 1381 provides that federal courts may not restrain the assessment of state taxes. The appellee's brief explains why federal courts may not adjudicate the claims of his complaint. He

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\* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

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may bring such a claim in Texas courts, and whether the remedy sought has merit is for the Texas court to decide.

AFFIRMED.