

Opinion issued May 10, 2016



In The  
**Court of Appeals**  
For The  
**First District of Texas**

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NO. 01-15-01003-CV

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**GLENN HERBERT JOHNSON, Appellant**

**V.**

**HARRIS COUNTY, HARRIS COUNTY DEPARTMENT OF EDUCATION,  
PORT OF HOUSTON AUTHORITY OF HARRIS COUNTY, HARRIS  
COUNTY FLOOD CONTROL DISTRICT, HARRIS COUNTY HOSPITAL  
DISTRICT, CITY OF HOUSTON, HOUSTON INDEPENDENT SCHOOL  
DISTRICT, AND HOUSTON COMMUNITY COLLEGE SYSTEM,  
Appellees**

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**On Appeal from the 190th District Court  
Harris County, Texas  
Trial Court Case No. 2009-51784**

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**MEMORANDUM OPINION**

Glenn Herbert Johnson appeals from the trial court's judgment against him in a tax delinquency suit. We affirm.

## **BACKGROUND**

In 2009, Harris County sued Johnson for unpaid property taxes going back to the 1980s. The trial court entered a default judgment against him, unaware that he was not properly served with process. A county constable sold the property at auction to satisfy the tax liens. Johnson filed a bill of review protesting that he was not served with notice, which the trial court granted. We affirmed in a memorandum opinion. *Johnson v. Harris County*, No. 01-14-00383-CV, 2015 WL 3485913 (Tex. App.—Houston [1st Dist.] June 2, 2015, pet. denied). On remand, the trial court referred the case to a tax master, who conducted a non-jury trial at which Johnson appeared and Harris County presented evidence. The tax master recommended that the trial court enter judgment in favor of Harris County. After the deadline for the parties to request a hearing de novo in the trial court had passed, the trial court entered judgment for Harris County. *See* TEX. TAX CODE ANN. § 33.74(a) (West 2015). After Johnson filed his notice of appeal, the court reporter in the trial court informed us that no reporter's record was made of the proceedings.

## **DISCUSSION**

Johnson contends that he did not receive notice of his tax liability as required by an earlier version of the Tax Code. *See* TEX. TAX CODE ANN. § 33.04 (2000) (amended 2001). He further contends that the trial court did not consider

his homestead exemption in computing his tax liability and that he should not be liable for tax years in which he was not the property's owner. We liberally construe these complaints in Johnson's pro se brief as challenges to the legal sufficiency of the evidence. *See Bob v. Cypresswood Cmty. Ass'n*, — S.W.3d —, 2015 WL 3423753 (Tex. App.—Houston [1st Dist.] 2015, no pet.); *Morrill v. Cisek*, 226 S.W.3d 545, 549 (Tex. App.—Houston [1st Dist.] 2006, no pet.) (construing challenge to trial court's decision based on the evidence presented at trial as challenge to the sufficiency of the evidence).

Pro se litigants, however, are held to the same standards as licensed attorneys, and they must comply with the applicable rules of pleading and procedure. *De Miño v. Sheridan*, 176 S.W.3d 359, 369 n.17 (Tex. App.—Houston [1st Dist.] 2004, no pet.); *see Mansfield State Bank v. Cohn*, 573 S.W.2d 181, 184–85 (Tex. 1978). A pro se litigant is required to properly present his case on appeal. *Morris v. Am. Home Mortg. Servicing, Inc.*, 360 S.W.3d 32, 35–36 (Tex. App.—Houston [1st Dist.] 2011, no pet.).

Johnson has failed to preserve his complaints for our review. In the absence of a reporter's record, an appellate court presumes that the record supports the trial court's judgment. *See Simon v. York Crane & Rigging Co.*, 739 S.W.2d 793, 795 (Tex. 1987) (holding that absent record, reviewing court must presume that evidence before trial court was adequate to support decision); *Bio Landscape &*

*Maint., Inc. v. Morse*, No. 01-07-00410-CV, 2008 WL 4890121, at \*2 (Tex. App.—Houston [1st Dist.] Nov. 13, 2008, no pet.) (mem. op.) (holding that because appellant failed to request reporter’s record, omitted portions of record are presumed to support trial court’s judgment). Johnson’s contentions challenge the sufficiency of the evidence presented before the tax master, but no record was made of those proceedings. The trial court entered judgment against Johnson based on the tax master’s report without conducting its own hearing. Because we assume that the trial court’s judgment was supported by the evidence presented at the hearing before the tax master, we hold that the trial court did not err. *See Simon*, 739 S.W.2d at 795; *Morse*, 2008 WL 4890121, at \*2.<sup>1</sup>

### **Conclusion**

We affirm the judgment of the trial court.

Jane Bland  
Justice

Panel consists of Justices Bland, Brown, and Lloyd.

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<sup>1</sup> In his recitation of the facts, Johnson alleges that he was unfairly denied a jury trial and that the tax master filed a tax delinquency suit against him when she was working for Harris County’s law firm, among other allegations. Johnson does not support these assertions with argument or with citations to authority or the record and thus has waived them. TEX. R. APP. P. 38.1(i).