

Cite as 2017 Ark. 324  
**SUPREME COURT OF ARKANSAS**  
No. CV-16-993

DESOTO GATHERING COMPANY LLC  
APPELLANT

V.

ANGELA HILL, IN HER OFFICIAL  
CAPACITY AS FAULKNER COUNTY  
ASSESSOR; FAULKNER COUNTY BOARD  
OF EQUALIZATION; FAULKNER COUNTY,  
ARKANSAS; FAULKNER COUNTY  
TREASURER; AND FAULKNER COUNTY  
TAX COLLECTOR

APPELLEES

Opinion Delivered: November 30, 2017

APPEAL FROM THE FAULKNER  
COUNTY CIRCUIT COURT  
[NO. 23CV-12-1143]

HONORABLE MICHAEL MURPHY, JUDGE

AFFIRMED.

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**JOHN DAN KEMP, Chief Justice**

Appellant DeSoto Gathering Company, LLC, appeals the order of the Faulkner County Circuit Court granting the motion to dismiss of appellees Angela Hill, in her official capacity as Faulkner County Assessor; Faulkner County Board of Equalization; Faulkner County, Arkansas; Faulkner County Treasurer; and Faulkner County Tax Collector (collectively referred to as the “County”).<sup>1</sup> This case presents a two-fold question: (1) whether a corporation’s representative, a nonlawyer, engaged in the unauthorized

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<sup>1</sup> This appeal is a companion case to CV-16-990, *DeSoto Gathering Company, LLC v. Hill*; CV-16-1000, *USAC Leasing, LLC v. Hill*; and CV-16-994, *USAC Leasing, LLC v. Hill*.

practice of law when he initiated appeals to the county court on behalf of the corporation and, if so, (2) whether the petitions of appeal were a nullity.

DeSoto Gathering Company, LLC, owns gas compressors, gas-gathering systems, and other related equipment subject to ad valorem property tax in Faulkner County. DeSoto filed ad valorem appeals from the Faulkner County Board of Equalization to the Faulkner County Court for the 2012, 2013, and 2014 tax years. DeSoto's corporate tax director, Murray Williams, initiated the county court appeals by sending letters requesting an appeal or by signing form petitions provided by the Faulkner County Clerk. After the county court upheld the board's assessments, DeSoto appealed to the Faulkner County Circuit Court. The circuit court consolidated all the appeals into one case pursuant to an order entered on August 14, 2015.<sup>2</sup>

On November 5, 2015, the County filed a motion to dismiss for lack of jurisdiction. Citing *Stephens Production Co. v. Bennett*, 2015 Ark. App. 617, the County argued that because Williams, a nonlawyer, engaged in the unauthorized practice of law when he signed the petitions for appeal, those petitions were null and void, and consequently, the county and circuit courts lacked jurisdiction to hear the appeals. The circuit court agreed and granted the County's motion to dismiss for lack of jurisdiction in an order entered August 16, 2016.

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<sup>2</sup> The circuit court consolidated case nos. 23CV-13-1010 and 23CV-14-916 into 23CV-12-1143, because the cases involved common questions, facts, parties, and witnesses.

DeSoto makes the following arguments on appeal: (1) Williams did not engage in the unauthorized practice of law when he initiated county court appeals on behalf of the corporation; (2) even if this court concludes that Williams engaged in the unauthorized practice of law, the appeal petitions were not a nullity because the County failed to timely object to the unauthorized practice; and (3) even if this court decides that the County's objection was timely and that the appeal petitions were not a nullity, our decision in this case should only be applied prospectively.

For the reasons expressed in *DeSoto Gathering Co., LLC v. Hill*, 2017 Ark. \_\_\_\_, we hold that Williams engaged in the unauthorized practice of law when he initiated appeals to the county court on behalf of DeSoto and that the petitions of appeal were a nullity. Therefore, we affirm the circuit court's order of dismissal.

Affirmed.

HART, J., dissents.

**JOSEPHINE LINKER HART, Justice, dissenting.** I dissent for the reasons set forth in *Desoto Gathering Co., LLC v. Hill*, 2017 Ark. 326.

*Elias, Books, Brown & Nelson, P.C.*, by: *William K. Elias*, for appellant.

*David Hogue*; and *Taylor & Taylor Law Firm, P.A.*, by: *Andrew M. Taylor* and *Tasha C. Taylor*, for appellees.