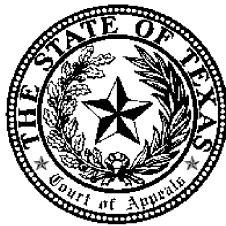


Affirmed and Opinion filed November 1, 2001.



In The
Fourteenth Court of Appeals

NO. 14-00-00691-CV

MARY ALICE MEYER, Appellant

V.

BRYAN INDEPENDENT SCHOOL DISTRICT, Appellee

**On Appeal from the 272nd District Court
Brazos County, Texas
Trial Court Cause No. 46,010-272**

OPINION

This is an appeal from a judgment in a delinquent ad valorem property tax suit. Appellant, who appears *pro se*,¹ raises five issues attacking the trial court's judgment, which

¹ Appellant attempts to appeal on behalf of her three children, who were co-owners of the property. A litigant has the right to represent herself without a lawyer. *Ayres v. Canales*, 790 S.W.2d 554, 557 (Tex. 1990). However, the right to represent oneself does not include the right to represent others with similar claims. The practice of law by non-lawyers is prohibited. TEX. GOV'T CODE ANN. §§ 81.101 and 81.102 (Vernon 1998 & Supp. 2001).

awarded appellee taxes, penalties, interest, costs, attorneys fees, and ordered foreclosure of the tax lien against the subject property.

Appellant first asserts that she had already signed an installment agreement before she was made aware that this suit had been initiated in the fall of 1997. In her second issue, appellant complains that the trial court was precluded by the Texas Rules of Evidence from considering statements by counsel as evidence. In her third issue, she alleges that a judgment against a widow with one or more minor children, when the mortgage and back taxes have been paid, violates the legislative intent of the tax code. In appellant's fourth point of error, she complains that the school district board of trustees did not honor the contract between the school district and its attorney. Finally, appellant asserts that the judgment rendered in open court differs from the written order signed by the trial judge.

This court ordered appellant to file an amended brief because her original brief failed to comply with the briefing rules. See TEX. R. APP. P. 38.9. Her amended brief also fails to present appropriate argument and authorities. Litigants who appear *pro se* must comply with the applicable procedural rules and are held to the same standards that apply to licensed attorneys. *Sedillo v. Campbell*, 5 S.W.3d 824, 829 (Tex. App.—Houston [14th Dist.] 1999, no pet.).

Appellant fails to provide a clear and concise argument supporting her contentions. See TEX. R. APP. P. 38.1(h). The brief fails to cite to relevant authorities or the record. See *id.* A point of error unsupported by authority is waived. *Trenholm v. Ratcliff*, 646 S.W.2d 927, 934 (Tex. 1983); *Hunter v. NCNB Texas Nat'l Bank*, 857 S.W.2d 722, 725 (Tex. App.—Houston [14th Dist.] 1993, writ denied). This Court has no duty to search the record without guidance from the appellant to determine whether an assertion of reversible error is valid. *Stevens v. Stevens*, 809 S.W.2d 512, 513 (Tex. App.—Houston [14th Dist.] 1991, no writ). A point of error unsupported by the citation of authority presents nothing for this court to review. *Raitano v. Texas Department of Public Safety*, 860 S.W.2d 549, 554 (Tex. App.—Houston [1st Dist.] 1993, writ denied).

The only case appellant cites in her brief provides no support for reversal of the trial court's judgment. In *Bryan Independent School District v. Lamountt*, this court held that the delinquent tax rolls established a prima facie case of liability for ad valorem taxes, and in the absence of any defense, other than "equity," the taxpayers were liable for penalties, interest and attorney's fees. 726 S.W.2d 192, 193-94 (Tex. App.—Houston [14th Dist.] no writ). In this case, appellee admitted into evidence a certified copy of the tax roll setting out the amount of taxes, interest, and attorney's fees owed on each tract of property. Appellant has not cited this court to a legal defense that would support reversal of the trial court's judgment.

Accordingly, appellant's issues are overruled. We affirm the judgment of the trial court.

PER CURIAM

Judgment rendered and Opinion filed November 1, 2001.

Panel consists of Chief Justice Brister, Justices Fowler and Seymore.

Do Not Publish — TEX. R. APP. P. 47.3(b).