

By: Zaffirini

S.B. No. 1455

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the award of attorney's fees to an appraisal district,
3 an appraisal review board, or a chief appraiser that prevails in
4 certain ad valorem tax appeals to a court.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 42.29, Tax Code, is amended by amending
7 Subsection (b) and adding Subsection (c) to read as follows:

8 (b) Notwithstanding Subsection (a), the amount of an award
9 of attorney's fees to a property owner may not exceed the lesser of:

10 (1) \$100,000; or

11 (2) the total amount by which the property owner's tax
12 liability is reduced as a result of the appeal.

13 (c) An appraisal district, an appraisal review board, or a
14 chief appraiser that prevails in an appeal to the court under
15 Section 42.25 or 42.26 may be awarded reasonable attorney's fees in
16 an amount to be determined by the court.

17 SECTION 2. The changes in law made by this Act apply only to
18 an appeal filed under Chapter 42, Tax Code, on or after the
19 effective date of this Act. An appeal filed under Chapter 42, Tax
20 Code, before the effective date of this Act, is governed by the law
21 in effect when the appeal was filed, and the former law is continued
22 in effect for that purpose.

23 SECTION 3. This Act takes effect immediately if it receives
24 a vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect September 1, 2003.