

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**April 2, 2003**

**TO:** Honorable Fred Hill, Chair, House Committee on Local Government Ways and Means

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: HB848** by Talton (Relating to the award of expert witness fees in a judicial appeal of certain ad valorem tax determinations.), **As Introduced**

**No fiscal implication to the State is anticipated.**

This bill would allow a court (generally a district court) that grants relief (reduces the appraised value of property), to award the property owner reasonable expert witness fees incurred in connection with the appeal.

**Local Government Impact**

Passage of the bill could result in increased costs to appraisal districts. However, it is assumed that expert witness fees would not significantly increase the costs. Taxing units are responsible for the expenses incurred by the appraisal district in carrying out their appraisal district duties, based on the taxing unit's share of total tax levies raised within the appraisal district. In 2001, total appraisal district budgets amounted to \$242 million. Taxing units levies amounted to \$25.3 billion in 2001. Appraisal district operating costs, therefore, represented less than one percent of total tax levies.

**Source Agencies:** 212 Office of Court Administration, Texas Judicial Council, 304 Comptroller of Public Accounts

**LBB Staff:** JK, SD, WP, DLBe