

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

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

**March 11, 2003**

**TO:** Honorable Robert Duncan, Chair, Senate Committee on Jurisprudence

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

**IN RE: SB714** by Lindsay (Relating to the liability of a taxing unit for the fee of an attorney ad litem in a suit to collect delinquent ad valorem taxes.), **As Introduced**

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

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

This bill would make a taxing unit liable for reasonable attorney ad litem fees if a delinquent property tax lawsuit was dismissed before judgement was rendered or if a judgement was rendered with a finding that the unit was not entitled to recovery of delinquent property taxes. Passage of this bill could result in an undetermined amount of costs to local units of government required to pay attorney ad litem fees out of their own funds. It is assumed that these costs would not be significant.

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

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