

## **BILL ANALYSIS**

C.S.H.B. 3310  
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Ways & Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

Under current law, a property owner who prevails in a lawsuit may recover attorney's fees only if the subject matter of the lawsuit pertained to either an excessive or an unequal appraisal and those attorney's fees are statutorily limited.

C.S.H.B. 3310 authorizes a property owner to be awarded reasonable attorney's fees when the property owner prevails in a judicial appeal of certain property tax determinations. The bill specifies that certain limits on the amount of an award of attorney's fees do not apply if the property that is the subject of the appeal is a residence homestead that qualifies for an exemption from residence homestead taxation.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

C.S.H.B. 3310 amends the Tax Code to authorize a property owner to be awarded reasonable attorney's fees if the property owner prevails in a judicial appeal of certain orders of an appraisal review board or the comptroller of public accounts made by the property owner, by a chief appraiser, or by a taxing unit, in addition to the existing authorization of a property owner to be awarded reasonable attorney's fees if the owner prevails in an appeal regarding excessive or unequal appraisals. The bill specifies that certain limits on the amount of an award of attorney's fees do not apply if the property that is the subject of the appeal is a residence homestead that qualifies for a residence homestead tax exemption.

### **EFFECTIVE DATE**

On passage, or, if the act does not receive the necessary vote, the act takes effect September 1, 2009.

### **COMPARISON OF ORIGINAL AND SUBSTITUTE**

C.S.H.B. 3310 retains existing law struck in the original that prohibits the amount of attorney's fees awarded in appeals relating to property tax determinations from exceeding certain specified amounts. The substitute adds a provision not in the original specifying that certain limits on the amount of an award of attorney's fees do not apply if the residence homestead that is the subject of an appeal qualifies for an exemption from residence homestead taxation.