

BILL ANALYSIS

C.S.H.B. 4229
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Certain provisions of the Tax Code allow a property owner to appeal an appraisal review board order in district court. Specifically, one section provides for an award of attorney's fees if a property owner prevails in such an appeal.

A property owner may also appeal an order of an appraisal review board decided under another section of the Tax Code using the same remedies. However, attorney's fees cannot be awarded in a successful appeal under that section.

C.S.H.B. 4229 adds appeals by certain property owners relating to appraisal roll corrections to those appeals for which an award of attorney's fees may be granted.

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. 4229 amends the Tax Code to allow a property owner, if the owner prevails in an appeal to the court of an appraisal review board's determination on a motion to correct an appraisal roll, to be awarded reasonable attorney's fees not to exceed the greater of \$15,000 or 20 percent of the total amount by which the owner's property tax liability is reduced as a result of the appeal.

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. 4229 differs from the original in nonsubstantive ways by using language reflective of certain drafting conventions and adding a savings provision.