

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

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**April 30, 2009**

**TO:** Honorable Rene Oliveira, Chair, House Committee on Ways & Means

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: HB3310** by Gattis (Relating to the award of attorney's fees in a judicial appeal of certain ad valorem tax determinations.), **As Introduced**

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

The bill would amend the Tax Code by removing the limit on the amount of an award of attorney's fees that may be imposed in a judicial appeal of certain ad valorem tax determinations.

**Local Government Impact**

By removing the limit on the amount of an award of attorney's fees, if a property owner were to prevail in a judicial appeal, the appraisal district or taxing unit would be liable for possibly higher attorney's fees than under the current limits. The increased level of liability would depend on the complexity of the case and amount of billable hours; frequently, these costs could be significant.

**Source Agencies:**

**LBB Staff:** JOB, MN, DB