

By: Ashby

H.B. No. 1729

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the award of attorney's fees in a judicial appeal of
3 certain ad valorem tax determinations.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 42.29, Tax Code, is amended by amending
6 Subsection (b) and adding Subsection (c) to read as follows:

7 (b) Notwithstanding Subsection (a), the amount of an award
8 of attorney's fees to a property owner may not exceed the lesser of:

9 (1) \$100,000; or

10 (2) the total amount by which the property owner's tax
11 liability is reduced as a result of the appeal.

12 (c) This subsection applies only to an award of attorney's
13 fees in an appeal filed in a county with a population of 50,000 or
14 less. This subsection does not apply to an appeal of a determination
15 of the appraisal value of a property that the owner claims as the
16 owner's residence homestead. An appraisal district, an appraisal
17 review board, or a chief appraiser that prevails in an appeal under
18 Section 42.02, 42.25, or 42.26 or in an appeal to the court of a
19 determination of an appraisal review board on a motion filed under
20 Section 25.25 may be awarded reasonable attorney's fees. The
21 amount of the award may not exceed \$15,000.

22 SECTION 2. This Act applies only to an appeal that is
23 pending on the effective date of this Act or that is filed on or
24 after the effective date of this Act.

1 SECTION 3. This Act takes effect immediately if it receives
2 a vote of two-thirds of all the members elected to each house, as
3 provided by Section 39, Article III, Texas Constitution. If this
4 Act does not receive the vote necessary for immediate effect, this
5 Act takes effect September 1, 2013.