

By: Parker

H.B. No. 2292

A BILL TO BE ENTITLED

AN ACT

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

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

SECTION 1. Section 42.29, Tax Code, is amended to read as follows:

Sec. 42.29. ATTORNEY'S FEES. (a) Subject to Subsection (b), a [A] property owner who prevails in an appeal to the court under Section 42.25 or 42.26 or[7] in an appeal to the court of a determination of an appraisal review board on a motion filed under Section 25.25~~[, or in an appeal to the court of a determination of an appraisal review board of a protest of the denial in whole or in part of an exemption under Section 11.17, 11.22, 11.23, 11.231, or 11.24]~~ may be awarded reasonable attorney's fees. The amount of the award may not exceed the greater of:

(1) \$15,000; or

(2) 20 percent of the total amount by which the property owner's tax liability is reduced as a result of the appeal.

(b) The [~~Notwithstanding Subsection (a), the~~] amount of an award of attorney's fees under Subsection (a) may not exceed the lesser of:

(1) \$100,000; or

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

1 (c) A property owner who prevails in an appeal to the court
2 of a determination of an appraisal review board of a protest of the
3 denial in whole or in part of an exemption under Section 11.17,
4 11.22, 11.23, 11.231, or 11.24 may be awarded reasonable attorney's
5 fees.

6 SECTION 2. The change in law made by this Act applies only
7 to an appeal under Chapter 42, Tax Code, that is filed on or after
8 the effective date of this Act. An appeal under Chapter 42, Tax
9 Code, that is filed before the effective date of this Act is
10 governed by the law in effect on the date the appeal is filed, and
11 the former law is continued in effect for that purpose.

12 SECTION 3. This Act takes effect September 1, 2015.