

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 20, 2015

TO: Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB2292 by Parker (Relating to the award of attorney's fees in a judicial appeal of certain ad valorem tax determinations.), **As Introduced**

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| No fiscal implication to the State is anticipated. |
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The bill would amend Chapter 42 of the Tax Code, regarding judicial review of property tax cases, to permit a court to award reasonable attorney's fees (rather than using the attorney fee calculation procedure specified in current law) to a property owner who prevails in an appeal of a determination of an appraisal review board of a protest of the denial in whole or in part of certain specified property tax exemptions.

It is unknown whether the granting of reasonable attorney's fees under the bill would result in higher or lower attorney's fees; consequently, the fiscal impact to local taxing units that pay for the appraisal districts' budgets cannot be estimated. There would be no fiscal impact on the state.

The bill would take effect on September 1, 2015.

Local Government Impact

Passage of the bill would permit a court to award reasonable attorney's fees (rather than using the attorney fee calculation procedure specified in current law) to a property owner who prevails in an appeal of a determination of an appraisal review board of a protest of the denial of certain specified property tax exemptions. It is unknown whether the granting of reasonable attorney's fees under the bill would result in higher or lower attorney's fees; consequently, the fiscal impact to local taxing units that pay for the appraisal districts' budgets cannot be estimated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS