

By: Johnson

S.B. No. 854

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) A property owner may be awarded reasonable attorney's fees in an amount authorized by this section if the property owner [who] prevails:

(1) in an appeal to the court under Section 42.25 or 42.26 and the appraised value of the property as determined by the court is less than 90 percent of the appraised value according to the appraisal roll;

(2) [7] in an appeal to the court of a determination of an appraisal review board on a motion filed under Section 25.25; [7] or

(3) 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]~~.

(b) Subject to Subsection (c), the [The] amount of the award to a property owner 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.

(c) The ~~[(b) Notwithstanding Subsection (a), the]~~ amount of an award of attorney's fees to a property owner 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.

(d) An appraisal district may be awarded reasonable attorney's fees in an amount not to exceed \$100,000 if the district prevails in an appeal to the court under Section 42.25 or 42.26 and the appraised value of the property as determined by the court is at least 10 percent greater than the appraised value according to the appraisal roll.

SECTION 2. The change in law made by this Act to Section 42.29, Tax Code, applies only to an appeal filed under Chapter 42, Tax Code, on or after the effective date of this Act. An appeal filed under Chapter 42, Tax Code, before the effective date of this Act is governed by the law in effect when the appeal was filed, and the former law is continued in effect for that purpose.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2019.