

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

April 23, 2023

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB1956 by Geren (Relating to the award of attorney's fees to a prevailing property owner in a judicial appeal of certain ad valorem tax determinations.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend the Tax Code regarding the awarding of attorney's fees to a prevailing property owner in an appeal of a motion or protest of property tax determinations. The bill would amend, and in some cases eliminate, limitations on amounts of attorney's fees to provide for higher amounts that may be awarded.

Local Government Impact

Passage of the bill would amend, and in some cases eliminate, limitations on amounts of attorney's fees to provide for higher amounts that may be awarded in an appeal of property tax determinations. As a result, the amounts of attorneys fees awarded to property owners could increase, which could result in a cost to units of local government.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI