
DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 521 Engrossed

2020 Regular Session

Hilferty

Abstract: Requires notice of reappraisal to be sent by certified mail under certain circumstances and requires notice of reappraisal to be mailed to taxpayers no less than 15 days prior to the commencement of the appeal period.

Present law provides that in any year in which property is reappraised, assessors are required to give notice to taxpayers following the reappraisal.

Proposed law retains present law, but requires notice to be sent by certified mail if the reappraisal of the property results in an increase of more than 50% of the previously assessed value and a homestead exemption is claimed on the property. These provisions shall apply only in a parish which contains a municipality with a population of more than 340,000.

Proposed law further requires that the notice of reappraisal be mailed to taxpayers no less than 15 days prior to the commencement of the appeal period.

(Adds R.S. 47:1987(B)(1)(c) and (d))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Require notice of reappraisal to be sent by certified mail only for property in which reappraisal results in an increase of more than 50% of the previously assessed value and a homestead exemption is claimed on the property. These provisions apply only in a parish which contains a municipality with a population of more than 340,000.
2. Require notice of reappraisal to be mailed to taxpayers no less than 15 days prior to the commencement of the appeal period.
3. Make technical amendments.