

RÉSUMÉ DIGEST

ACT 193 (HB 521)

2020 Regular Session

Hilferty

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

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

New law requires the 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. Applies only in a parish which contains a municipality with a population of more than 340,000.

Effective Aug. 1, 2020.

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