

2026 Regular Session

HOUSE BILL NO. 340

BY REPRESENTATIVE DEWITT

TAX/AD VALOREM TAX: Limits the frequency of reappraisal and valuation of property for ad valorem tax purposes

1 AN ACT

2 To amend and reenact R.S. 47:2331, relative to ad valorem taxes; to provide for reappraisal
3 of property subject to ad valorem taxation; to limit the frequency of reappraisal and
4 valuation of certain property; to provide for applicability; to provide for
5 effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:2331 is hereby amended and reenacted to read as follows:

8 §2331. Reassessment

9 On and after January 1, 1978, all assessments of real property shall be based
10 on a reassessment of all such real property; and such real property shall be
11 reappraised at least every ~~four~~ five years thereafter and all assessments of personal
12 property shall be based on a reassessment of all such personal property, and such
13 personal property shall be reappraised every year thereafter.

14 Section 2. The provisions of this Act shall apply to tax years beginning on or after
15 January 1, 2027.

16 Section 3. This Act shall become effective on January 1, 2027, but only if the
17 proposed amendment of Article VII of the Constitution of Louisiana contained in the Act
18 which originated as House Bill No. ____ of this 2026 Regular Session of the Legislature is
19 adopted at a statewide election and becomes effective.

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 340 Original

2026 Regular Session

Dewitt

Abstract: Changes the interval for reappraisals of real property for ad valorem tax purposes from at least every four years to at least every five years.

Present law and present constitution require that, in order to determine assessed valuation of real property for purposes of ad valorem property taxes, the property shall be reappraised at least once every four years.

Proposed law changes this interval from every four years to every five years.

Proposed law applies to tax years beginning on or after Jan. 1, 2027.

Effective Jan. 1, 2027, if the proposed amendment of Article VII of the Constitution of La. contained in the Act which originated as House Bill No. ___ of this 2026 R.S. is adopted at a statewide election and becomes effective.

(Amends R.S. 47:2331)