
DIGEST

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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)