

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 573** HLS 21RS 595

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 25, 2021	2:10 PM	<b>Author:</b> STEFANSKI
<b>Dept./Agy.:</b> LA Tax Appeals and LA Tax Commission		<b>Analyst:</b> Monique Appeaning
<b>Subject:</b>		

TAX COMMISSION, STATE

OR NO IMPACT GF EX See Note

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Provides for the administration, review, and adjudication of ad valorem tax assessments

Proposed law changes the number of members on the Local Tax Division Nominating Committee from the eight to ten and expands qualifications thereof. Proposed law expands the jurisdiction of the board. Proposed law amends and adds to the definition of "local collector." Proposed law adds present law "suits to recover taxes paid under protest" to the "filing of petitions" present law. Proposed law adds relevant party who are aggrieved by specific actions to "filing of petitions" in present law. Proposed law amends "determination of which appellate court has jurisdiction". Proposed law amends effect of final judgment; notice of valuation, hearings, appeals; corrections and changes; review of appeals by tax commission; judicial review; refund of taxes erroneously paid; suits to recover taxes paid under protest.

<b>EXPENDITURES</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

<b>REVENUES</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>5 -YEAR TOTAL</b>
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Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure. Proposed law amends and enacts specific provisions in Title 47 related to the Board of Tax Appeals and the Louisiana Tax Commission that provide for the administration, review and adjudication of ad valorem assessments. Proposed law may create a net indeterminable workload impact for the LA Tax Commission, Board of Tax Appeals, local taxing authorities, and local governing authorities associated with appeals, reviews of appeals and other activities addressed in this measure. The net impact of these changes are indeterminable. The Board of Tax Appeals reports that it anticipates any workload changes can be absorbed within existing budgetary and personnel resources. The LA Tax Commission reports no expenditure impact. Individual taxing and local governing authorities may realize disparate impacts based on local conditions and individual appeal decisions that are speculative and indeterminable.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Alan M. Boxberger*

**Alan M. Boxberger**  
**Staff Director**