

1 Be it enacted by the Legislature of Louisiana:

2 Section 1. R.S. 47:1402(D)(2), (3)(introductory paragraph), and (5), 1403(B)(6)(c),
3 1407(3) and (7), 1418(4)(b) and (c), 1431(B), 1436(B), 1437(A), 1856(D)(2) and (3) and
4 (G), 1857(B)(1), 1989(C), 1998(A)(1)(a) and (b)(i) and (D), 2132(D), 2134(B)(3), (D), and
5 (E)(1), and 2327 are hereby amended and reenacted and R.S. 47:1402(D)(3)(h) and (i),
6 1418(4)(d), 1431(F), 1856(H), 1857(B)(3), 1992(B)(3), and 1998(H) and (I) are hereby
7 enacted to read as follows:

8 §1402. Membership of board; qualifications; appointment; term; vacancy; salary

9 * * *

10 D.

11 * * *

12 (2) The nominating committee shall be responsible for developing a list of
13 not less than one, nor more than three, qualified nominees for any vacancy. Any
14 person nominated by the committee must be an attorney with experience in
15 Louisiana ~~sales~~ tax law, and at least one nominee shall be certified as a Tax Law
16 Specialist by the Louisiana Board of Legal Specialization.

17 (3) The Local Tax Division Nominating Committee is hereby established to
18 be comprised of ~~eight~~ ten members who shall be either an attorney licensed to
19 practice law in Louisiana, a certified public accountant, a certified Louisiana
20 assessor, or a parish tax administrator. The committee shall be comprised of the
21 following members:

22 * * *

23 (h) A representative of the Louisiana Assessor's Association.

24 (i) A representative selected jointly by the Council of State Taxation, the
25 Pelican Institute for Public Policy, and the Louisiana Chamber of Commerce
26 Foundation, representing the state's minority Chambers of Commerce.

27 * * *

1 appellees from different circuits, then in the court of appeal designated by the board
2 as having the most connection to the matter at issue.

3 (4) If Paragraphs (1) through (3) of this Subsection do not apply, then to the
4 court of appeal designated by the board as having the most connection to the matter
5 at issue or, if none, then the court of appeal for East Baton Rouge Parish.

6 * * *

7 §1437. Effect of final judgment

8 A. When the decision or judgment of the board which has become final
9 contains a finding that the taxpayer is liable for the payment of an amount of tax,
10 interest and penalty, ~~such~~ the amount shall be paid by the taxpayer upon notice and
11 demand from the collector, and shall be collectible by distraint and sale, as provided
12 in R.S. 47:1570 through 1573, or 337.57 through 337.60, or any other means
13 provided for in Chapter 2-D of Subtitle II or Subtitle III of this Title for a local
14 collector.

15 * * *

16 §1856. Notice of valuation, hearings, appeals

17 * * *

18 D.

19 * * *

20 (2) The proceedings in ~~such~~ the suit shall be tried by preference, ~~whether or~~
21 ~~not out of term time~~[†], at ~~such~~ the time ~~as~~ fixed by the ~~district~~ court reviewing the
22 matter. No new trial or rehearing shall be allowed.

23 (3) Any appeal from a judgment of the ~~district~~ court reviewing the matter
24 shall be heard by preference within sixty days of the lodging of the record in the
25 court of appeal. The appeal shall be taken thirty days from the date the judgment of
26 the ~~district~~ court reviewing the matter is rendered. If ~~such~~ the appeal is timely filed,
27 any amount of taxes that were paid under protest pursuant to Subsection E of this

1 Section shall remain segregated and invested pursuant to Subsection E of this Section
2 and no bond or other security shall be necessary to perfect ~~such~~ the appeal.

3 * * *

4 G. Any taxpayer asserting that a law or laws, including the application
5 ~~thereof~~, of the law or laws related to the valuation or assessment of public service
6 properties is in violation of any act of the Congress of the United States, the
7 Constitution of the United States, or the constitution of the state shall file suit in
8 accordance with the provisions of R.S. 47:2134(C) and (D). The provisions of R.S.
9 47:1856(E) and (F) shall be applicable to ~~such~~ the proceedings; however, the tax
10 commission and all affected assessors and the officers responsible for the collection
11 of any taxes owed pursuant to ~~such~~ the assessment shall be made parties to ~~such~~ the
12 suit. If ~~such~~ the suit affects assessments of property located in more than one parish,
13 ~~such~~ the suit may be brought in ~~either~~ the Board of Tax Appeals, the district court
14 for the parish in which the tax commission is domiciled, or the district court of any
15 one of the parishes in which the property is located and assessed. No bond or other
16 security shall be necessary to perfect an appeal in ~~such~~ the suit. Any appeal from a
17 judgment of the district court shall be heard by preference within sixty days of the
18 lodging of the record in the court of appeal. The appeal shall be taken thirty days
19 from the date the judgment of the ~~district~~ reviewing court is rendered.

20 H. For purposes of this Section, references to the reviewing court shall be
21 deemed to mean either a district court of proper venue or the Board of Tax Appeals.

22 §1857. Corrections and changes

23 * * *

24 B.(1)(a) Any company may institute suit in the Board of Tax Appeals or any
25 court having jurisdiction of the cause of action; for the purpose of contesting the
26 correctness or legality of any corrections and changes of its assessed valuation for
27 taxation by the Louisiana Tax Commission under this Section, which suit must be
28 instituted within thirty days after receipt of the notice ordering the change. However,
29 to state a cause of action, the petition instituting ~~such~~ the suit shall name the

1 Louisiana Tax Commission as defendant and shall set forth not only the correction
2 or change of its assessed valuation for taxation made by the Louisiana Tax
3 Commission, but also the assessed valuation for taxation that the company deems to
4 be correct and legal and the reasons therefor.

5 ~~(b) The proceedings in such suit shall be tried by preference, whether or not~~
6 ~~out of term time⁺, at such time as fixed by the district court. No new trial or~~
7 ~~rehearing shall be allowed.~~

8 ~~(c) Any appeal from a judgment of the district court shall be heard by~~
9 ~~preference within sixty days of the lodging of the record in the court of appeal. The~~
10 ~~appeal shall be taken thirty days from the date the judgment of the district court is~~
11 ~~rendered. If such appeal is timely filed, any amount of taxes that were paid under~~
12 ~~protest pursuant to R.S. 47:1856(E) shall remain segregated and invested pursuant~~
13 ~~to that Subsection and no bond or other security shall be necessary to perfect such~~
14 ~~appeal.~~

15 ~~(d) In the event the supreme court grants a writ of certiorari, the court shall~~
16 ~~hear the appeal on the next regular docket of the court.~~

17 * * *

18 (3) The provisions of R.S. 47:1856(D)(2), (3), and (4) shall be applicable to
19 all actions instituted pursuant to this Section. All references to the reviewing court
20 shall be deemed to mean either a district court of proper venue or the Board of Tax
21 Appeals.

22 * * *

23 §1989. Review of appeals by tax commission

24 * * *

25 C.(1) All ~~such~~ appeal hearings shall be conducted in accordance with ~~rules~~
26 ~~and regulations established by the tax commission.~~ this Section and the
27 Administrative Procedure Act. In all other matters, the tax commission may
28 prescribe and promulgate rules regarding the hearing of appeals.

1 (2)(a)(i) Review of the correctness of an assessment by an assessor shall be
2 confined to review of evidence presented to the assessor prior to the close of the
3 deadline for filing a complaint with the board of review provided for in R.S.
4 47:1992. If a taxpayer makes application to present additional evidence before the
5 date set for hearing on the appeal and the Louisiana Tax Commission finds that the
6 additional evidence is material and that there were good reasons for failure to timely
7 present it to the assessor, the Louisiana Tax Commission may order that the
8 additional evidence be taken by the assessor. The assessor may modify the
9 assessment by reason of the additional evidence and shall notify the Louisiana Tax
10 Commission of any modifications to the assessment within fifteen calendar days of
11 receipt of the additional evidence. The Louisiana Tax Commission may then order
12 any evidence that is otherwise admissible be admitted for the purposes of review.

13 (ii) For purposes of this Subparagraph, good reason for failure to timely
14 present information to the assessor shall be presumed to exist for reports and related
15 attachments of any appraiser or other expert ordered prior to the deadline for filing
16 a complaint with the board of review if the report and attachments are submitted to
17 the assessor within thirty days of receipt of the reports and attachments by the
18 taxpayer and at least twenty-five days prior to a hearing before the Louisiana Tax
19 Commission. Nothing in this Subparagraph shall be construed to limit the ability of
20 the Louisiana Tax Commission to find good reason to admit other expert reports
21 pursuant to the other provisions of this Subsection.

22 (iii) Witnesses may be utilized to authenticate or explain documents which
23 are otherwise admissible under any provision of this Subsection.

24 (iv) A taxpayer may utilize any of the following otherwise admissible
25 publicly accessible data, guides, and resources:

26 (aa) Aerial photography.

27 (bb) Public records of Clerks of Court or other political subdivisions in the
28 parish of the assessment, such as building permits, conveyance records, city
29 directories, occupancy permits, or demolition permits.

1 (cc) Public records of the Department of Natural Resources, including data
2 from the Strategic Online Natural Resource Information System (SONRIS).

3 (dd) Sales data such as multiple listing service reports.

4 (ee) Published cost data or cost guides and their related sources.

5 (ff) Rules, advisories, or guidance promulgated by the Louisiana Tax
6 Commission.

7 (b) A decision of the Louisiana Tax Commission to deny a taxpayer's
8 application to present additional evidence pursuant to Subparagraph (a) of this
9 Paragraph shall, at the option of the taxpayer, be considered a final determination for
10 purposes of appeal as provided for in R.S. 47:1998 or be subject to immediate review
11 by application for supervisory writ in the same manner as provided for in Rule 4 of
12 the Uniform Rules of Louisiana Courts of Appeal.

13 (c) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,
14 in an appeal of the correctness of an assessment of real property, the Louisiana Tax
15 Commission may independently appraise the property utilizing the criteria set forth
16 in R.S. 47:2323 and may enter that appraisal into evidence for consideration on
17 review of the correctness of the assessment.

18 (3) The Louisiana Tax Commission may affirm the correctness of the
19 assessment, it may remand the matter for further consideration by the assessor, or it
20 may reverse or modify the assessment because the assessment is:

21 (a) In violation of constitutional or statutory provisions;

22 (b) In excess of the authority of the assessor;

23 (c) Made upon an unlawful procedure;

24 (d) Affected by another error of law;

25 (e) Arbitrary or capricious or characterized by abuse of discretion or clearly
26 unwarranted exercise of discretion; or

27 (f) Not supported and sustainable by a preponderance of evidence as
28 determined by the Louisiana Tax Commission. If the Louisiana Tax Commission
29 finds that an assessment is not supported and sustainable by a preponderance of

1 evidence, the Louisiana Tax Commission shall make its own determination and
2 conclusions of fact by a preponderance of evidence based upon its own evaluation
3 of the record evidence reviewed in its entirety, subject to the provisions of R.S.
4 49:964(G)(6), related to first-hand witness testimony.

5 * * *

6 §1992. Inspection of assessment lists; notification and review of assessments by
7 board of review; hearing officers

8 * * *

9 B.

10 * * *

11 (3) Notwithstanding any other provision of this Subsection, if an assessor
12 receives additional information from a taxpayer after the assessment lists have been
13 certified to the board of review but before the filing of a complaint with the board
14 of review, the assessor may modify the assessment to make a reduction based on the
15 additional evidence. Any reduction pursuant to the provisions of this Paragraph shall
16 be communicated to the taxpayer and the board of review no less than twenty-four
17 hours prior to the board of review's public hearing. Nothing in this Paragraph shall
18 be construed to limit any other statutory authority to make modifications.

19 * * *

20 §1998. Judicial review; generally

21 A.(1)(a) Any taxpayer or bona fide representative of an affected tax-recipient
22 body in the state dissatisfied with the final determination of the Louisiana Tax
23 Commission under the provisions of R.S. 47:1989 shall have the right to institute suit
24 within thirty days of the entry of any final decision of the Louisiana Tax Commission
25 in the district court for the parish where the Louisiana Tax Commission is domiciled
26 or the district court of the parish where the property is located ~~contesting~~ for review
27 of the correctness of an assessment by an assessor. Any taxpayer who owns property
28 assessed in more than one parish may institute this suit in either the district court for
29 the parish where the tax commission is domiciled or the district court of any one of

1 the parishes in which the property is located and assessed, provided at least
2 twenty-five percent of the parishes where the property is located are named in the
3 suit. However, if at least twenty-five percent of the parishes are not named in the
4 suit, then suit must be filed in the parish where the property is located.

5 (b)(i) The proceedings in ~~such~~ the suit shall be tried pursuant to R.S. 49:964
6 and by preference, whether or not out of term time[†], at such the time as fixed by the
7 district court. No new trial or rehearing shall be allowed.

8 * * *

9 D. In all suits relating to property taxes the judge shall hear and try ~~such~~
10 these cases without delay, in chambers if necessary, without cost to the reviewers or
11 the assessors regardless of whether the suit was instituted by an assessor or a
12 taxpayer.

13 * * *

14 H.(1) For purposes of this Section, references to the district court for the
15 parish where the Louisiana Tax Commission is domiciled shall be deemed to mean
16 either the district court of proper venue or the Louisiana Board of Tax Appeals.

17 (2) A review by the Board of Tax Appeals pursuant to this Section shall be
18 in accordance with the provisions of this Section applicable to a district court and
19 shall be pursuant to its jurisdiction under Article V, Section 35 of the Constitution
20 of Louisiana over all matters related to state and local taxes or fees, provided that the
21 matter shall be subject to review finally by the courts on appeal pursuant to the
22 provisions of Chapter 17 of Subtitle II of this Title.

23 I. The Louisiana Tax Commission shall receive notice of every filing for a
24 suit under this Section.

25 * * *

26 §2132. Refund of taxes erroneously paid

27 * * *

28 D. An action of the assessor or of the tax commission rejecting or refusing
29 to approve any claim made under the provisions of this Section may be appealed by

1 means of ordinary proceedings to the Board of Tax Appeals or to the district court
2 having jurisdiction where the property which is the subject of the claim is located.

3 * * *

4 §2134. Suits to recover taxes paid under protest

5 * * *

6 B.

7 * * *

8 (3)(a) In a correctness challenge suit under either R.S. 47:1856; or 1857, ~~or~~
9 ~~1998~~ the officer or officers designated for the collection of taxes in the parish or
10 parishes in which the property is located, the assessor or assessors for the parish or
11 district, or parishes or districts, in which the property is located, and the Louisiana
12 Tax Commission shall be the sole necessary and proper party defendants in any such
13 suit.

14 (b) The officer or officers designated for the collection of taxes in the parish
15 or parishes in which the property is located and the assessor or assessors for the
16 parish or district, or parishes or districts, in which the property is located shall be the
17 sole necessary and proper party defendants in a correctness challenge action under
18 R.S. 47:1989, 1992 or 1998.

19 * * *

20 D.(1) The right to sue for recovery of a tax paid under protest as provided
21 in this Section shall afford a legal remedy and right of action in the Board of Tax
22 Appeals or any state or federal court having jurisdiction of the parties and subject
23 matter for a full and complete adjudication of all questions arising in connection with
24 a correctness challenge or the enforcement of the rights respecting the legality of any
25 tax accrued or accruing or the method of enforcement thereof.

26 (2) A legality challenge as provided for in Subsection C of this Section may
27 be brought pursuant to Paragraph (1) of this Subsection or by petition for recovery
28 of a tax paid under protest before the Board of Tax Appeals, which shall provide a

1 in judicial or administrative proceedings according to general law relating to the
 2 production and discovery of evidence subject to any protection related to use of
 3 confidential information provided by an order under the provisions of Article 1426
 4 of the Louisiana Code of Civil Procedure.

5 Section. 2. This Act shall become effective on January 1, 2022.

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 573 Engrossed

2021 Regular Session

Stefanski

Abstract: Provides for the administration, review, and adjudication of ad valorem tax assessments by the Board of Tax Appeals, the La. Tax Commission, and assessors.

Present law provides for the establishment of the Board of Tax Appeals (board) to hear and decide disputes between taxpayers and any state or local tax collector. Present law provides for the membership, qualifications, and appointments to the board.

Proposed law retains present law as it relates to the board but expands the qualifications of a nominee for a board position to include a person who has La. tax law experience rather than a person with La. *sales* tax law experience.

Proposed law increases the membership of the Local Tax Division Nominating Committee from eight to ten members by adding a member who represents the La. Assessor's Association and a representative selected jointly by the Council of State Taxation, the Pelican Institute, and the La. Chamber of Commerce Foundation. Further expands the qualifications for members of the nominating committee to include a certified La. assessor.

Present law provides for the jurisdiction of the board which includes petitions for declaratory judgment or actions related to the constitutionality of a law or ordinance or the validity of a regulation concerning a state or local tax or fee.

Proposed law retains present law but adds that the board's jurisdiction over petitions for declaratory judgement or other actions extends to matters related to state or local taxes or fees and contracts related to fees.

Present law defines a "local collector" as an individual or entity responsible for collecting occupational license or occupancy taxes, or local taxes or fees except those tax matters within the jurisdiction of the La. Tax Commission (commission).

Proposed law adds ad valorem taxes to the taxes a local collector may collect and removes the exclusion for tax matters within the jurisdiction of the commission. Proposed law further defines a local collector to include an assessor or the commission if they are a party to a proceeding related to appeals for the redetermination of an assessment or the determination of an overpayment.

Present law authorizes a taxpayer to appeal to the board for a redetermination of an assessment or a determination of an overpayment when a taxpayer is aggrieved by an assessment made by a state collector or by a state collector's action or failure to act on a

claim for refund or credit of an overpayment. Present law establishes a procedure for a taxpayer to file a petition for payment of taxes under protest.

Proposed law retains present law but specifies that a taxpayer must comply with the present law procedure related to suits for payment of taxes under protest.

Proposed law sets forth a procedure for a relevant party who is aggrieved by an action of a local collector, assessor, or the commission, if the action is appealable to the board. Further authorizes an intervention by the relevant assessor and requires joinder of the relevant assessor under certain circumstances. Proposed law excludes actions concerning local tax sales, the nullification of tax sales, or the contesting of the seizure of movables for collection from this procedure.

Present law provides for the determination of the appellate court that has jurisdiction over decisions or judgments of the board including the court of appeal for the parish where the tax is being litigated, the court the parties stipulate to have jurisdiction, or the court of appeal for the parish of the appellee for a case appealed by a collector.

Proposed law retains present law but provides that if none of the options for review in present law are applicable, the judgment may be reviewed by the court of appeal designated by the board that has the most connection to the matter or, if none, the court of appeal for East Baton Rouge Parish.

Present law requires the commission to assess public service properties for purposes of ad valorem taxes. Further requires the commission to give notice of the initial determination of the assessed valuation in writing to a company and the initial determination shall become final if no protest is filed with the commission within 30 days after receipt by the company of the notice of the initial determination. Present law provides for a procedure for a company to protest an initial valuation and a procedure for the company to appeal decisions of the commission.

Proposed law retains present law but authorizes parties to appeal to the board in suits contesting the valuation or assessment of public service properties when the suit affects assessments of property in more than one parish. Further clarifies that references to "reviewing court" in proposed law includes the board.

Present law authorizes the commission to correct or change the assessment of any company in order to make the assessment conform to facts. A company may institute a suit to contest the correctness or legality of any corrections and changes of its assessed valuation by the commission.

Proposed law retains present law related to the authorization for a company to contest the correctness of an assessment but specifies that these suits shall be subject to provisions of present law related to appeals of the final determination of the assessed value of property by the commission.

Present law requires an assessor to annually assess and value property within their jurisdiction for purposes of ad valorem property taxes. Further provides for the assessment procedure and time line an assessor is required to follow in order to notify a property owner of the assessed value of his property. Present law also sets forth a procedure for a property owner to contest a property's valuation including the establishment of boards of review which consists of the governing authorities in each parish.

Present law requires the commission to conduct public hearings within 10 days of receipt of the assessment lists to hear real and personal property appeals of taxpayers, tax-recipient bodies, or assessors from actions of the board of review.

Proposed law retains present law but requires a review of the correctness of an assessment by an assessor to be confined to review of evidence presented to the assessor prior to the close of the deadline for filing a complaint with the board of review. If a taxpayer makes application to present additional evidence before the date set for hearing on the appeal and the commission finds that the additional evidence is material and there were reasons for failure to timely present the evidence to the assessor, the commission may order the assessor to take the additional evidence. Proposed law authorizes an assessor to modify the assessment because of the additional evidence and to notify the commission of modifications within 15 calendar days of receipt of the additional evidence.

Proposed law provides that good reason for failure to timely present information to the assessor shall be presumed to exist for reports and related attachments of any appraiser or other expert ordered prior to the deadline for filing a complaint with the board of review if the report and attachments are submitted to the assessor within 30 days of receipt of the reports and attachments by the taxpayer and at least 25 days prior to a hearing before the commission.

Proposed law authorizes witnesses to be used to authenticate or explain documents which are otherwise admissible and provides for the use of publicly accessible data, guides, and resources.

Proposed law provides that a decision of the commission to deny a taxpayer's application to present additional evidence shall, at the option of the taxpayer, be considered a final determination for purposes of appeal or be subject to immediate review by application for supervisory writ to the appeal court.

Proposed law in appeals of the correctness of assessments, authorizes the commission to independently appraise property and to enter that appraisal into evidence for consideration on review of the correctness of the assessment.

Proposed law sets forth the actions the commission or a district court may take when reviewing the correctness of an assessment by an assessor and provides for specific reasons that may warrant the commission or the district court to reverse or modify the assessor's assessment.

Proposed law provides that if an assessor receives additional information from a taxpayer after the assessment lists have been certified to the board of review but before the filing of a complaint with the board of review, the assessor may modify the assessment to make a reduction based on the additional evidence. Reductions in assessments shall be communicated to the taxpayer and the board of review no less than 24 hours prior to the board of review's public hearing.

Present law authorizes a taxpayer who is dissatisfied with the final determination of the commission concerning the correctness of an assessment to file a suit within 30 days of the entry of a final decision of the commission in the district court for the parish where the commission is domiciled or the district court of the parish where the property is located.

Present law establishes a procedure for claims against a political subdivision for ad valorem taxes erroneously paid to the political subdivision which includes presenting the claim to the commission within three years of the date of the payment. Present law further provides a procedure for a taxpayer who prevails in their claim for ad valorem taxes erroneously paid to present a claim to the commission to receive a refund of the payments. Present law authorizes an appeal to the district court if an assessor or the commission refuses to approve a claim for a refund.

Proposed law retains present law but authorizes a taxpayer to also appeal to the board.

Present law establishes a procedure for a taxpayer to challenge the correctness of an assessment or a legality challenge by timely paying the disputed amount under protest to the tax collector. Present law provides for the proper party defendants who must be included in these suits.

Proposed law retains present law but provides for the proper party defendants who must be included in a correctness challenge related to appeals of actions by a board of review related to the inspection of assessment lists and notification and review of assessments and appeals of final determinations by the commission. Further provides that a legality challenge may be brought by a petition for recovery of a tax paid under protest before the board which shall provide a legal remedy and right of action for a full and complete adjudication of all questions arising in connection with the tax.

Present law authorizes a taxpayer, in cases of an additional assessment, to pay the additional assessment under protest without having to file an additional suit if the taxpayer shows that the principle of law involved in an additional assessment is already pending before the court for judicial determination and if the taxpayer agrees to abide by the pending court's decision.

Proposed law retains present law but specifies that the assessment under protest may also be under consideration by the board.

Present law requires forms filed by a taxpayer to be considered confidential and limits use solely for purposes of administering the provisions of present law and for verifying eligibility for tax credits. Present law exempts these forms from the provisions of present law concerning present law (Public Records Law); however, the forms shall be admissible in evidence and subject to discovery in judicial or administrative proceedings.

Proposed law retains present law but extends the public records law exemption to all information provided to an assessor and clarifies that the admissibility of the forms into evidence shall be subject to present law protections related to use of confidential information provided by court order.

Effective Jan. 1, 2022.

(Amends R.S. 47:1402(D)(2), (3)(intro. para.), and (5), 1403(B)(6)(c), 1407(3) and (7), 1418(4)(b) and (c), 1431(B), 1436(B), 1437(A), 1856(D)(2) and (3) and (G), 1857(B)(1), 1989(C), 1998(A)(1)(a) and (b)(i) and (D), 2132(D), 2134(B)(3), (D), and (E)(1), and 2327; Adds R.S. 47:1402(D)(3)(h) and (i), 1418(4)(d), 1431(F), 1856(H), 1857(B)(3), 1992(B)(3) and 1998(H) and (I))

Summary of Amendments Adopted by House

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

1. Expand jurisdiction of the board to include contracts related to fees and remove exclusions from the board's jurisdiction matters related solely to the correctness of an assessment by a parish assessor that is subject to review by the commission.
2. Change the deadline for submission of evidence for review of the correctness of an assessment by an assessor from the period for inspection of the assessment lists to the deadline for filing a complaint with the board of review.
3. Add provisions related to a presumption that good reason for failure to timely present information to an assessor exists for reports and related attachments if the report and attachments are submitted to the assessor within 30 days of receipt of

the reports and attachments by the taxpayer and at least 25 days prior to a hearing before the commission.

4. Add authorization for witnesses to be used to authenticate or explain documents and provide for the use of publicly accessible data, guides, and resources.
5. Add provisions that a decision of the commission to deny a taxpayer's application to present additional evidence shall, at the option of the taxpayer, be considered a final determination for purposes of appeal or be subject to immediate review by application for supervisory writ to the court of appeal.
6. Provide for a public records exception for forms and information provided to an assessor related to the correctness of an assessment.
7. Add an effective date of Jan. 1, 2022.