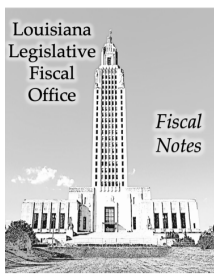


**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



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

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

|   |         |                                   |
|---|---------|-----------------------------------|
| <b>Date:</b> April 27, 2021   | 2:01 PM | <b>Author:</b> STEFANSKI          |
| <b>Dept./Agy.:</b> LA Tax Appeals and LA Tax Commission                   |         | <b>Analyst:</b> Monique Appeaning |
| <b>Subject:</b> Administration, Review & Adjudication of Ad Valorem Taxes |         |                                   |

TAX COMMISSION, STATE

EG NO IMPACT GF EX See Note

Page 1 of 1

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.      | SEE BELOW      | SEE BELOW      | SEE BELOW      | SEE BELOW      | SEE BELOW      |                      |
| 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><u>\$0</u></b>    |
| <b>Annual Total</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> |
| State Gen. Fd.      | \$0            | \$0            | \$0            | \$0            | \$0            | <b>\$0</b>           |
| Agy. Self-Gen.      | SEE BELOW      | SEE BELOW      | SEE BELOW      | SEE BELOW      | SEE BELOW      |                      |
| 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><u>\$0</u></b>    |
| <b>Annual Total</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 and with anticipated additional self-generated revenue from case filing fees. 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.

NOTE: The Legislative Fiscal Office will update the fiscal note once additional information is provided from the Board of Tax Appeals after the amendments were adopted in House Ways and Means Committee on April 26, 2021.

**REVENUE EXPLANATION**

Proposed law may result in an indeterminable increase in SGR revenue to the Board of Tax Appeals with from case filing fees.

Senate      Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Alan M. Boxberger*

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