

2022 Regular Session

HOUSE BILL NO. 965

BY REPRESENTATIVE STEFANSKI

ASSESSORS: To grant the Board of Tax Appeals jurisdiction over certain suits instituted by taxpayers dissatisfied with certain final determinations by the Louisiana Tax Commission

1 AN ACT  
2 To amend and reenact R.S. 47:1998(A)(1)(a) and (b)(i) and to enact R.S.  
3 47:1998(A)(1)(b)(iv), relative to ad valorem taxes; to provide with respect to the  
4 review of certain final determinations by the Louisiana Tax Commission; to provide  
5 for where suits may be instituted; to provide for the jurisdiction of the Board of Tax  
6 Appeals; to provide for requirements and limitations; and to provide for related  
7 matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1998(A)(1)(a) and (b)(i) are hereby amended and reenacted and  
10 R.S. 47:1998(A)(1)(b)(iv) is hereby enacted to read as follows:

11 §1998. Judicial review; generally

12 A.(1)(a) Any taxpayer or bona fide representative of an affected tax-recipient  
13 body in the state dissatisfied with the final determination of the Louisiana Tax  
14 Commission under the provisions of R.S. 47:1989 shall have the right to institute suit  
15 within thirty days of the entry of any final decision of the Louisiana Tax Commission  
16 in the ~~district court for the parish where the Louisiana Tax Commission is domiciled~~  
17 Board of Tax Appeals, or the district court of the parish where the property is located  
18 for review of the correctness of an assessment by an assessor. Any taxpayer who  
19 owns property assessed in more than one parish may institute this suit in either the



Present law authorizes a taxpayer who owns property assessed in more than one parish to institute suit in either the district court for the parish where the tax commission is domiciled or the district court of any one of the parishes in which the property is located and assessed, provided at least 25% of the parishes where the property is located are named in the suit. However, if at least 25% of the parishes are not named in the suit, then suit must be filed in the parish where the property is located.

Proposed law changes where a suit may be instituted when a taxpayer owns property in more than one parish from in the district court for the parish where the tax commission is domiciled to the Board of Tax Appeals.

Present law requires the proceedings in the suit to be heard in accordance with present law relative judicial review of adjudications by preference and at the time fixed by the district court or the Board of Tax Appeals. Present law prohibits a new trial or rehearing.

Proposed law retains present law but requires, in cases of reviewing the correctness of an assessment by an assessor, the reviewing court to utilize the criteria set forth in present law relative to review of an assessment by and assessor and review of an assessment by the tax commission.

Proposed law provides that when a matter is remanded for further consideration by the assessor, the reviewing court may order that any appeal from the determination of the assessor on remand shall be returnable to the remanding court.

(Amends R.S. 47:1998(A)(1)(a) and (b)(i); Adds R.S. 47:1998(A)(1)(b)(iv))