

RÉSUMÉ DIGEST

ACT 76 (HB 553)

2026 Regular Session

Carlson

Existing law establishes the assessors' certification committee to govern the assessors' professional certification program.

Prior law required that the membership of the assessors' certification committee be composed of five members including the chairman of the education committee of the La. Assessors' Association, two certified La. assessors, and one deputy assessor appointed by the president of the La. Assessors' Association.

Existing law requires that one member appointed by the La. Tax Commission serve as a member of the assessors' certification committee.

New law increases the membership of the assessors' certification committee from five members to 11 members by adding one additional member appointed by the La. Tax Commission and eight members appointed by the president of the La. Assessors' Association, each of whom shall be either a certified La. assessor or a deputy assessor. Further requires that the president of the La. Assessors' Association appoint at least one member from each of the eight Board of Director districts established by the La. Assessors' Association.

New law requires the Education Coordinator of the La. Assessors' Association to serve as a member of the assessors' certification committee and requires that the Education Coordinator of the La. Assessors' Association serve as chairman of the certification committee.

Existing law requires an assessor to receive a passing grade on the examination for the Fundamentals of Real Property Appraisal, two electives equal to at least 60 course hours, and the International Association of Assessing Officers Uniform Standards of Professional Appraisal Practice (USPAP) course or an Appraisal Foundation approved two-day USPAP course to obtain certification.

Prior law required an assessor to also receive a passing grade on the examination for the Income Approach to Valuation to obtain certification.

New law changes the course an assessor is required to pass in order to be certified from the Income Approach to Valuation to Assessment Administration.

Existing law requires an assessor to obtain recertification by completing at least 59 hours of continuing education courses offered by the International Association of Assessing Officers or the Appraisal Institute, which includes the International Association of Assessing Officers USPAP course and at least one course, 30 hours minimum, on appraisal of property which requires the passage of a written exam. Alternatively, an assessor may obtain recertification by completing at least 74 hours of continuing education courses and at least one course, 30 hours minimum, on appraisal of property which does not require the passage of a written exam.

Prior law permitted an assessor to complete an approved Appraisal Foundation two-day USPAP course in lieu of the International Association of Assessing Officers USPAP course.

New law adds the Workshop 191 National USPAP Update course to the list of continuing education courses and allows an assessor to attend either a *one-day* or two-day USPAP course in order to obtain recertification.

Effective January 1, 2027.

(Amends R.S. 47:1907(E), (F)(1)(a) and (b), and (G)(1))