

Regular Session, 2013

HOUSE BILL NO. 69

BY REPRESENTATIVES BROSSETT, ABRAMSON, ARNOLD, BADON, WESLEY BISHOP, BROWN, DOVE, GAINES, GAROFALO, JEFFERSON, LEGER, LEOPOLD, MORENO, PRICE, AND PATRICK WILLIAMS AND SENATOR MURRAY

TAX/AD VALOREM TAX: Provides relative to the inspection of assessment lists and the notification and review of property tax assessments by the board of review in Orleans Parish

1 AN ACT

2 To amend and reenact R.S. 47:1992(B), (F), and (G)(1) and (2)(b), relative to tax  
3 assessments in Orleans Parish; to extend the period of time for the assessor of  
4 Orleans Parish to submit certain lists to the board of review; to extend the period of  
5 time for inspection of assessment lists in Orleans Parish; to provide relative to  
6 complaints received by the Orleans Parish assessor's office; to extend the period of  
7 time for the Orleans Parish assessor to forward certain complaints to the board of  
8 review; to provide for an effective date; and to provide for related matters.

9 Notice of intention to introduce this Act has been published  
10 as provided by Article III, Section 13 of the Constitution of  
11 Louisiana.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. R.S. 47:1992(B), (F), and (G)(1) and (2)(b) are hereby amended and  
14 reenacted to read as follows:

15 §1992. Inspection of assessment lists; notification and review of assessments by  
16 board of review; hearing officers

17 \* \* \*

1            B.(1) Except as provided for in Paragraph (2) of this Subsection, ~~After~~  
2            the lists of each assessor have been exposed for inspection for the period provided  
3            for in Subsection F of this Section, the lists as changed by each assessor shall be  
4            certified to the board of review within three days, which board shall conduct public  
5            hearings for all persons or their representatives desiring to be heard on the  
6            assessments of immovable and movable property. Notice of such public hearings  
7            shall be given by each assessor in accordance with rules and regulations established  
8            by the ~~tax commission~~ Louisiana Tax Commission.

9            (2) In Orleans Parish, after the list of the assessor has been exposed for  
10          inspection for the period provided for in Subsection G of this Section, the assessor  
11          shall certify the list as changed by the assessor and shall submit such list to the board  
12          of review by October first of each year. The board of review shall conduct public  
13          hearings for all persons or their representatives desiring to be heard on the  
14          assessments of immovable and movable property. Notice of public hearings shall  
15          be given by the Orleans Parish assessor in accordance with rules and regulations  
16          established by the Louisiana Tax Commission.

17                                                          \*        \*        \*

18            F. Except in the parish of Orleans, the ~~The~~ period for inspection of the  
19            assessment lists as provided for in this Section in each parish shall, for the tax year  
20            beginning 1990 and in every tax year thereafter, be a period of fifteen days,  
21            beginning no earlier than August fifteenth and ending no later than September  
22            fifteenth. Beginning in tax year 2013 and in every tax year thereafter, the period for  
23            inspection of the assessment lists in Orleans Parish shall be for a period of thirty-two  
24            calendar days, beginning no earlier than July fifteenth and ending no later than  
25            August fifteenth of each year. However, for the year 2005 only, the September  
26            fifteenth deadline for completion of the period for inspection shall be suspended and  
27            waived.

28            G. Notwithstanding any provision of law to the contrary, the procedure for  
29            inspection of assessment lists in Orleans Parish shall be as follows:

1           (1) The assessor shall prepare and make up the lists showing the assessment  
2 of immovable and movable property in Orleans Parish. Beginning in tax year 2013  
3 and in every tax year thereafter, the ~~The~~ lists shall be exposed daily, except Saturday,  
4 Sunday, and legal holidays, for inspection by the taxpayers and other interested  
5 persons during the period of ~~August first~~ July fifteenth through August fifteenth of  
6 each year unless August fifteenth falls on a weekend or a legal holiday, when the  
7 period shall extend until the next business day. The assessor shall give notice of  
8 such exposure for inspection in accordance with rules and regulations established by  
9 the Louisiana Tax Commission. On or before ~~the tenth business day after the~~  
10 ~~completion of public inspection~~ October first of each year, the assessor shall certify  
11 his rolls to the board of review.

12           (2)

13                                           \*     \*     \*

14           (b) Any complaints received by the assessor's office shall be forwarded to  
15 the board of review within ~~seven~~ ten business days after the last date in which ~~the~~  
16 ~~lists are exposed~~ written complaints are received.

17                                           \*     \*     \*

18           Section 2. This Act shall become effective on June 15, 2013; if vetoed by the  
19 governor and subsequently approved by the legislature, this Act shall become effective on  
20 June 15, 2013, or on the day following such approval by the legislature, whichever is later.

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#### 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)]

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Brossett

HB No. 69

**Abstract:** Beginning in tax year 2013 and thereafter, extends the time for inspecting assessment lists in Orleans Parish from Aug. 1 through 15 of each year to July 15 through Aug. 15 of each year and provides relative to submission of certain lists and complaints to the board of review in Orleans Parish.

Present law provides that after the lists of each assessor have been exposed for inspection, the lists as changed by each assessor shall be certified to the board of review within three days. Further requires the board of review to conduct public hearings for all persons or their

representatives desiring to be heard on the assessments of immovable and movable property.

Proposed law retains present law for all parishes except Orleans Parish. Proposed law requires the assessor in Orleans Parish to certify the list as changed by the assessor and to submit such list to the board of review by Oct. 1 of each year.

Present law requires that each parish provide for a 15-day period for inspection of assessment lists. Further requires that the inspection period begin no earlier than Aug. 15 and end no later than Sept. 15.

Proposed law retains present law for all parishes except for Orleans Parish. Proposed law requires, beginning in tax year 2013, that the period for inspection of assessment lists in Orleans Parish be for a period of 32 calendar days, beginning no earlier than July 15 and ending no later than Aug. 15 of each year.

Present law requires the assessment lists of immovable and movable property in Orleans Parish to be exposed daily, except Saturday, Sunday, and legal holidays, for inspection by taxpayers and other interested persons during the period of Aug. 1 through Aug. 15 of each year unless Aug. 15 falls on a weekend or a legal holiday, then the period shall extend until the next business day. On or before the tenth business day after the completion of public inspection, the assessor shall certify his rolls to the board of review.

Proposed law changes present law to extend the period of inspection of assessment lists in Orleans Parish from Aug. 1 through Aug. 15 of each year to July 15 through Aug. 15 of each year. Further changes the time for the assessor to certify his rolls to the board of review from the tenth business day after completion of public inspection to Oct. 1 of each year.

Present law requires that complaints received by the assessor's office be forwarded to the board of review within seven business days after the last date in which the lists are exposed.

Proposed law changes present law to require that complaints received by the assessor's office be forwarded to the board of review within 10 business days after the last date in which written complaints are received by the assessor.

Effective June 15, 2013.

(Amends R.S. 47:1992(B), (F), and (G)(1) and (2)(b))