

Prior law provided that parish tax assessors shall receive annual compensation based upon the following compensation schedule depending on the population of the parish in which they serve:

| Population | Compensation |
|--------------------------|--------------|
| (a) Greater than 250,000 | \$108,290 |
| (b) 50,001 to 249,999 | \$ 98,290 |
| (c) 50,000 or less | \$ 88,290 |

Prior law provided a one-time increase in compensation of 7% of the assessor's annual salary upon his certification as a certified Louisiana assessor (CLA).

Prior law provided that, beginning on July 1, 1999, the annual compensation of each assessor shall be increased by \$10,000.

Prior law, beginning on July 1, 2003, authorized each assessor to increase his annual compensation by up to \$7,000.

New law authorizes each assessor's office to increase the assessor's annual compensation by up to 4% each calendar year for four calendar years, beginning calendar year 2013 and ending calendar year 2016.

Effective July 1, 2013.

(Amends R.S. 47:1907(A)(1); adds R.S. 47:1907(K))