

Regular Session, 2008

SENATE BILL NO. 28

BY SENATORS MURRAY AND DUPLESSIS

TAX/AD VALOREM. Constitutional amendment to replace the New Orleans City Council with the Tax Commission as the board of review for ad valorem property tax assessments. (1/1/09) (2/3 - CA13s1(A))

1 A JOINT RESOLUTION

2 Proposing to amend Article VII, Section 18(E) of the Constitution of Louisiana, relative to
3 review of ad valorem property tax assessments; to make the correctness of
4 assessments in Orleans Parish subject to review first by the Louisiana Tax
5 Commission; and to specify an election for submission of the proposition to electors
6 and provide a ballot proposition.

7 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
8 elected to each house concurring, that there shall be submitted to the electors of the state, for
9 their approval or rejection in the manner provided by law, a proposal to amend Article VII,
10 Section 18(E) of the Constitution of Louisiana, to read as follows:

11 §18. Ad Valorem Taxes

12 * * *

13 (E) Review. The correctness of assessments by the assessor shall be subject
14 to review first by the parish governing authority in each parish except Orleans,
15 then by the Louisiana Tax Commission or its successor, and finally by the courts, all
16 in accordance with procedures established by law. **The correctness of assessments**
17 **by an assessor in Orleans Parish shall be subject to review first by the Louisiana**

