

Regular Session, 2008

SENATE BILL NO. 29

BY SENATORS MURRAY AND DUPLESSIS

TAX/AD VALOREM. Provides for the Louisiana Tax Commission instead of the parish governing authority to be the board of review to determine the correctness of property tax assessments in certain parishes. (See Act)

1 AN ACT

2 To amend and reenact R.S. 47:1837(A), 1931, 1932, 1978.1(B)(2), 1989(A) and (B),
3 1989.1(A) and (C), 1992(D) and (E), and 1993(A)(1), relative to ad valorem property
4 tax; to provide for the Louisiana Tax Commission to act as the board of review to
5 determine the correctness of assessments in certain parishes; to provide for
6 procedures; to provide a conditional effective date; and to provide for related
7 matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1837(A), 1931, 1932, 1978.1(B)(2), 1989(A) and (B), 1989.1(A)
10 and (C), 1992(D) and (E), and 1993(A)(1) are hereby amended and reenacted to read as
11 follows:

12 §1837. Duties and responsibilities

13 A. In addition to any duties, powers, or responsibilities otherwise conferred
14 upon the tax commission, it shall administer and enforce all laws related to the state
15 supervision of local property tax assessments, ~~and~~ the assessment of public service
16 properties, **and shall act as the board of review for any parish with a population**
17 **in excess of four hundred seventy-five thousand according to the most recent**

1 **federal decennial census.**

2 * * *

3 §1931. Membership

4 ~~A. Assessments throughout the state shall be subject to review by boards of~~
5 ~~reviewers, consisting of the governing authorities in each.~~

6 ~~B. Beginning January 1, 1978,~~ Assessments in each parish throughout the
7 state shall be subject to review by a board of review, consisting of the governing
8 authority of each parish **except any parish with a population in excess of four**
9 **hundred seventy-five thousand according to the most recent federal decennial**
10 **census. In such parish, assessments shall be subject to review by the Louisiana**
11 **Tax Commission, which shall be considered the board of review for such parish.**

12 In each parish, the assessor and/or his designated representative(s) shall act in a
13 nonvoting advisory capacity to the board of review during the hearings on cases
14 involving assessments of property.

15 §1932. Compensation

16 **A.(1)**The members of the boards of reviewers shall receive the same pay, for
17 such length of time as they may be in session, as is now allowed police jurors,
18 provided that if any board remain in session for more than fifteen days during any
19 one year, only pay for that length of time shall be allowed.

20 **(2)** ~~Beginning January 1, 1978,~~ All members of the board of review shall not
21 receive any extra fee, compensation, or allowance for their services.

22 **B. The provisions of this Section shall not apply in any parish in which**
23 **the Louisiana Tax Commission is the board of review for such parish.**

24 * * *

25 §1978.1. Listing and assessing of land and property damaged or destroyed during a
26 disaster or emergency declared by the governor

27 * * *

28 B.

* * *

29 (2) If, at the time such lands and other property are damaged , destroyed, non-

1 operational, or uninhabitable due to an emergency declared by the governor or due
 2 to a disaster or fire, the general assessment rolls have already been certified by the
 3 assessor to the ~~local~~ **appropriate** board of review, the assessor shall prepare a
 4 supplemental roll of land or property damaged or destroyed as the result of the events
 5 described in this Section, which rolls shall be filed in the same manner as provided
 6 for in this Section for general assessment rolls, and such assessments shall be subject
 7 to the same rights as to contest as to assessments generally.

8 * * *

9 §1989. Review of appeals by tax commission

10 A. Within ten days of receipt of the assessment lists as certified by the ~~local~~
 11 **appropriate** board of review or within three days after the assessment list is
 12 certified to the Louisiana Tax Commission in the case of a parish in which the
 13 commission is acting as the board of review for such parish, the tax commission
 14 shall conduct public hearings to consider the complaints of persons desiring to be
 15 heard before the commission acting as a board of review concerning
 16 assessments of movable and immovable property as provided for in R.S.
 17 47:1992, and to hear real and personal property appeals of taxpayers, bona fide
 18 representatives of an affected tax-recipient body, or assessors, from the action of ~~the~~
 19 a board of review.

20 B. The Louisiana Tax Commission shall consider the appeal of any taxpayer,
 21 bona fide representative of an affected tax-recipient body, or assessor dissatisfied
 22 with the determination of a ~~local~~ board of review. All documents, except confidential
 23 forms as provided in R.S. 47:2327, filed in connection with any appeal shall be
 24 available for public inspection during the regular business hours of the Louisiana Tax
 25 Commission.

26 * * *

27 §1989.1. Appeals; assessors; reimbursement of expenses

28 A. When in the performance of his duty, an assessor must defend an
 29 assessment before the tax commission **except when the tax commission is acting**

