

Regular Session, 2005

HOUSE BILL NO. 237

BY REPRESENTATIVE BURNS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

ASSESSORS: Enacts the Property Taxpayer Protection Act

1 AN ACT

2 To amend and reenact R.S. 33:4713 and R.S. 47:1837.1(A)(1) and (D) and 1992(F) and (G),
3 to enact R.S. 47:1992(A)(3), relative to ad valorem taxation; to enact the Property
4 Taxpayer Protection Act; to provide relative to the procedures to assess property; to
5 provide the means of funding the costs of preparing and mailing the notices of
6 reassessment; to make participation in the statewide ad valorem tax assessment
7 mandatory beginning January 1, 2007; to provide a procedure for the assessor to
8 justify the amount of an assessment; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. This Act shall be known as the "Property Taxpayer Protection Act".

11 Section 2. R.S. 33:4713 is hereby amended and reenacted to read as follows:

12 §4713. Providing quarters for court and parish officers

13 A. Each parish shall provide and bear the expense of a suitable building and
14 requisite furniture for the sitting of the district and circuit courts and such offices,
15 furniture, and equipment as may be needed by the clerks and recorders of the parish
16 for the proper conduct of their offices and shall provide such other offices as may be
17 needed by the sheriffs of these courts and by the tax collectors and assessors of the
18 parish and shall provide the necessary heat and illumination therefor.

19 B. The cost of such furniture and equipment, supplies and maps, and the cost
20 of preparing and mailing notices of reassessment as may be needed by the tax

1 collector and assessors of each parish shall be borne proportionately by all tax
2 recipient bodies in the parish in the proportion of the amount received from such tax
3 monies by each recipient body in the parish.

4 C. The police jury or other governing authority shall make these purchases
5 and then bill the other tax recipients for their proportionate share.

6 Section 3. R.S. 47:1837.1(A)(1) and (D) and 1992(F) and (G) are hereby amended
7 and reenacted and R.S. 47:1992(A)(3) is hereby enacted to read as follows:

8 §1837.1. Program for a statewide ad valorem tax assessment database; creation

9 A.(1) A program for the creation of a statewide ad valorem tax assessment
10 database is hereby established. Until January 1, 2007, participation in the program
11 shall be required of any parish with a population which exceeds seventy-five
12 thousand according to the most recent federal decennial census and shall include
13 those parishes agreeing to participate in the program as provided for in ~~Subsection~~
14 Subsections C and D of this Section. Effective January 1, 2007, participation in the
15 program shall be required in every parish.

16 * * *

17 D. By request from the assessor to the Louisiana Tax Commission prior to
18 November 15, 2004, any assessor from a parish provided for in Subsection C of this
19 Section may be relieved from the obligation to participate in the program upon a
20 showing that the assessor is unable to comply with the obligation to file the tax roll
21 in electronic form or other format designated by the Louisiana Tax Commission.
22 After January 1, 2007, the assessor of any parish who was relieved of the obligation
23 to participate pursuant to this Subsection shall be obligated to participate in the
24 program.

25 * * *

26 §1992. Inspection of assessment lists; notification and review of assessments by
27 board of review; hearing officers

28 A.

29 * * *

1 (3) A taxpayer may, by regular mail, certified mail, email, other electronic
2 means, or orally, which shall include telephonically, request that the assessor justify
3 the amount of the assessment of any specified property owned by the taxpayer.
4 Within twenty-one days of receipt of such request for justification, the assessor shall
5 provide the taxpayer written justification of the assessment which shall include the:

6 (a) Uniformity of assessments of similar properties.

7 (b) Any special circumstances raised by the taxpayer and why such
8 circumstances may or may not affect the assessed value of the property.

9 (c) Other conditions which affect the determination of fair market value.

10 * * *

11 F. In Orleans Parish, the procedure for review of assessments shall be as
12 follows:

13 (1) Each assessor shall prepare and make up the lists showing the assessment
14 of immovable and movable property in and for his district; the lists shall be exposed
15 daily, except Saturday, Sunday, and legal holidays for inspection by the taxpayers
16 and other interested persons during the period August first through August ~~fifteenth~~
17 thirty-first of each year unless August ~~fifteenth~~ thirty-first falls on a weekend or a
18 legal holiday, when the period shall extend until the next business day. Each
19 assessor shall give notice of such exposure for inspection in accordance with rules
20 and regulations established by the Louisiana Tax Commission.

21 (2)(a) A taxpayer may, by regular mail, certified mail, email, other electronic
22 means, or orally, which shall include telephonically, request that the assessor justify
23 the amount of the assessment of any specified property owned by the taxpayer.
24 Within twenty-one days of receipt of such request for justification, the assessor shall
25 provide the taxpayer written justification of the assessment which shall include the:

26 (i) Uniformity of assessments of similar properties.

27 (ii) Any special circumstances raised by the taxpayer and why such
28 circumstances may or may not affect the assessed value of the property.

29 (iii) Other conditions which affect the determination of fair market value.

1 (b) On or before the tenth business day after August ~~fifteenth~~ thirty-first, the
2 assessors shall certify their rolls to the board of review.

3 ~~(2) The board of review shall consider all written complaints which have~~
4 ~~been filed in compliance with the following procedure:~~

5 ~~(a) The complaint form provided by the board, through the office of the~~
6 ~~assessor, must be completed in conformity with the requirements of the board of~~
7 ~~review.~~

8 ~~(b) The complaint form must be received in the assessor's office within three~~
9 ~~business days after the last date on which the lists are exposed.~~

10 ~~(c) The form must be forwarded by the assessor and received by the board~~
11 ~~of review within seven business days after the last date on which the lists are~~
12 ~~exposed.~~

13 ~~(d) The taxpayer must have timely filed the reports as required by R.S.~~
14 ~~47:2301 et seq. and R.S. 47:2321 et seq.~~

15 (3) The board of review shall convene hearings on or before September
16 ~~fifteenth~~ thirtieth. The board may create one or more hearing officers, any one of
17 whom shall be a member of the board of review and who may conduct all required
18 public hearings of the board with or without the presence of the other members,
19 provided that no final action may be taken by such board of review unless a quorum
20 is present. The board may make a determination to ~~increase or~~ decrease the
21 assessment of real or personal property made by the assessor in accordance with the
22 fair market or use valuation determined by the board.

23 (4) The board of review shall certify the assessment list to the Louisiana Tax
24 Commission on or before October ~~twentieth~~ thirty-first of each year.

25 G. The period for inspection of the assessment lists as provided for in this
26 Section in each parish, except Orleans, shall ~~,* for the tax year beginning 1990 and~~
27 ~~in every tax year thereafter,~~ be for a period of ~~fifteen~~ thirty days, beginning no earlier
28 than ~~August 15~~ July first and ending no later than September ~~15~~ thirtieth.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Burns

HB No. 237

Abstract: Enacts the Property Taxpayer Protection Act.

Present law provides that each parish shall provide and bear the expense of suitable buildings, furniture, and equipment for the district and circuit courts, clerks and recorders, sheriffs and tax collectors and assessors. Present law further provides that the cost of furniture, equipment, supplies, and maps as may be needed by the tax collectors and assessors shall be borne pro rata by all tax recipient bodies in the parish.

Proposed law provides that the cost of furniture, equipment, supplies, maps, and the costs of preparing and mailing notices of reassessment shall be borne pro rata by all tax recipient bodies in the parish.

Present law provides for a statewide ad valorem tax assessment database in which participation is required of any parish with a population in excess of 75,000 and those parishes which agree to participate. Present law provides an assessor may be relieved from the obligation of participating upon a showing of inability to file the tax roll in electronic form.

Proposed law provides that participation in the ad valorem tax assessment database is required in every parish on January 1, 2007. Proposed law provides that an assessor who was relieved from the obligation of participating shall be obligated to participate in the program effective January 1, 2007.

Present law provides after each assessor has made the assessment lists, the lists shall be exposed for inspection by the taxpayers, except in Orleans Parish, for a 15 day period beginning no earlier than August 15 and ending no later than September 15.

Proposed law provides that the assessor shall allow for the inspection of the assessment lists for a period of 30 days, beginning no earlier than July 1 and ending no later than September 30.

Proposed law authorizes a taxpayer by regular mail, certified mail, email, other electronic means, or orally, including telephonically, to request that the assessor justify the amount of the assessment of any specified property owned by the taxpayer.

Proposed law provides that within 21 days of receipt of a request for justification, the assessor shall provide the taxpayer written justification of the assessment and include (1) the uniformity of assessments of similar properties; (2) any special circumstances raised by the taxpayer and why such circumstances may or may not affect the assessed value of the property; and (3) other conditions which affect the determination of fair market value.

(Amends R.S. 33:4713, R.S. 47:1837.1(A)(1) and (D) and 1992(F) and (G); Adds R.S. 47:1992(A)(3))