

Regular Session, 2005

HOUSE BILL NO. 748

BY REPRESENTATIVE ALARIO

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

TAX/AD VALOREM TAX: Changes date for inspection of assessment rolls

1 AN ACT

2 To amend and reenact R.S. 47:1992(F)(1) and (G), relative to inspection of assessment lists;  
3 to change the date for inspection of assessment rolls; and to provide for related  
4 matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1992 (F)(1) and (G) are hereby amended and reenacted to read  
7 as follows:

8 §1992. Inspection of assessment lists; notification and review of assessments by  
9 board of review; hearing officers

10 \* \* \*

11 F. In Orleans Parish, the procedure for the 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 property in and for his district; the lists shall be exposed daily, except  
15 Saturday, Sunday, and legal holidays for inspection by the taxpayers and other  
16 interested persons during the period of August first through August fifteenth of each  
17 year unless August fifteenth falls on a weekend or a legal holiday, when the period  
18 shall extend until the next business day. Each assessor shall give notice of such  
19 exposure for inspection in accordance with rules and regulations established by the  
20 Louisiana Tax Commission. On or before the tenth business day after August  
21 fifteenth, the assessors shall certify their rolls to the board of review.

22 \* \* \*

1           G. The period for inspection of the assessment lists as provided for in this  
2           Section in each parish, except Orleans, shall, for the tax year beginning ~~1990~~ 2006  
3           and in every tax year thereafter, be for a period of fifteen days, beginning no earlier  
4           than August ~~15~~ fifteenth and ending no later than September ~~15~~ fifteenth.

5           Section 2. This Act shall become effective for all taxable years beginning after  
6           December 31, 2005.

DIGEST

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

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HB No. 748

**Abstract:** Relative to the ad valorem tax, changes date for inspection of assessment rolls.

Proposed law changes the date for inspection of assessment rolls beginning tax year 2006 and in every tax year thereafter, for a period of 15 days, beginning no earlier than Aug. 15 and ending no later than Sept. 15.

Effective for all taxable periods beginning after Dec. 31, 2005.

(Amends R.S. 47:1992(F)(1) and (G))