

Regular Session, 2008

SENATE BILL NO. 7

BY SENATOR MURRAY

TAX/AD VALOREM. Provides for procedures and time periods in Orleans Parish related to inspection of assessment lists, review and complaints concerning assessments, certifications of such lists, and hearings of appeals of assessments. (1/1/09)

1 AN ACT

2 To amend and reenact R.S. 47:1992, relative to ad valorem property tax; to provide for
3 procedures and time periods in Orleans Parish related to inspection of assessment
4 lists, review and complaints concerning assessments, certifications of such lists, and
5 hearings of appeals of assessments; and to provide for related matters.

6 Notice of intention to introduce this Act has been published.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1992 is hereby amended and reenacted to read as follows:

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

11 A. The provisions of this Section shall apply to all parishes unless
12 otherwise provided for Rapides Parish in Item (B)(1)(b)(iii) and for Orleans
13 Parish in Subsection H of this Section.

14 B.(1)(a) After each assessor has prepared and made up the lists showing the
15 assessment of immovable and movable property in and for his parish or district, his
16 lists shall be exposed daily for inspection by the taxpayers and other interested
17 persons for the ~~period~~ periods provided for in ~~Subsection G~~ of this Section. Each

1 assessor shall give notice of such exposure for inspection in accordance with rules
2 and regulations established by the Louisiana Tax Commission.

3 (b)(i) Except as provided for in Item (b)(ii) of this Subparagraph, a taxpayer
4 may rely on the assessment shown in the list and such reliance shall be a defense
5 against any claim for additional ad valorem property taxes, interest, and penalties on
6 such property.

7 (ii) The assessment shown on the list may be changed to reflect an increase
8 in assessment, including supplemental assessments pursuant to R.S. 47:1966, if the
9 assessor shows that the taxpayer received written notice of such change at least thirty
10 days before the last day for review by the appropriate board of review.

11 (iii) The provisions of Items (i) and (ii) of this Subparagraph shall not apply
12 in the parish of Rapides.

13 (2) A property owner or authorized agent of the property owner may make
14 a written request for notice of the current year's assessment of the property of which
15 he is the owner; however, such request shall be made no sooner than ~~the first day of~~
16 June **first** of that year, and such request shall be received by the assessor of the
17 parish or district in which the property is located no later than June fifteenth of that
18 same year. The authorized agent of the taxpayer shall provide with the request for
19 the assessment, written authorization from the taxpayer for that agent to act as the
20 authorized agent of the taxpayer in the request of the notice of an assessment. The
21 property owner shall provide to the assessor at the time of the mailing of the notice,
22 appropriate means for the return of the notice such as a self-addressed stamped
23 envelope of sufficient size and adequate postage to hold the notice requested. The
24 assessor, at no cost to him, shall deliver to the property owner through the means
25 provided by the property owner a written notice of the assessed value of the property
26 no later than the close of business on the third day for inspection of the assessment
27 lists as provided for in ~~Subsections F and G~~ of this Section. However, the failure to
28 provide the written notice provided in this Paragraph shall not result in any extension
29 of time for an appeal of assessment.

1 ~~B.C.~~ After the lists of each assessor have been exposed for inspection for the
2 period provided for in ~~Subsection C~~ of this Section, the lists as changed by each
3 assessor shall be certified to the board of review within three days, which board shall
4 conduct public hearings for all persons or their representatives desiring to be heard
5 on the assessments of immovable and movable property. Notice of such public
6 hearings shall be given by each assessor in accordance with rules and regulations
7 established by the tax commission.

8 ~~C.D.~~ The board of review shall consider the written or oral complaint of any
9 person desiring to be heard who has timely filed the report or reports as required by
10 Chapter 6 of Subtitle III of this Title, R.S. 47:2301 et seq., and who has provided to
11 the board of review at least seven days prior notice either through appearing in
12 person at the board of review's office or by filing such complaint by means of
13 certified mail which shall be received at the board office no later than seven days
14 prior to the public hearing or by facsimile transmission to the board office which
15 shall be received at the board office no later than seven days prior to the public
16 hearing. Contrary provisions of law notwithstanding, the written or oral complaint
17 of any bona fide representative of an affected tax recipient body shall be considered
18 by the board of review provided such representative has provided notice to the board
19 in the manner provided in this Section and has furnished the owner's name and
20 address, a description of each property contested, and the assessment number of each
21 property contested. Nothing contained herein shall be construed to authorize a tax
22 recipient body to challenge the assessment of all property within its taxing
23 jurisdiction in a single complaint. The validity of each assessment shall be
24 determined on its own merits using recognized appraisal techniques. The board of
25 review may make a determination to increase or decrease the assessment of
26 immovable or movable property made by the assessor in accordance with the fair
27 market or use valuation determined by the board.

28 ~~D.E.~~ All determinations by the board of review shall be final unless appealed
29 to the tax commission. Any taxpayer or assessor dissatisfied with the determination

1 of the board of review may appeal to the tax commission in accordance with rules
2 and regulations established by the tax commission.

3 E.F. On the fifteenth day after the board of review shall have commenced the
4 public hearings as provided herein, the assessment lists, together with any changes
5 in connection therewith, shall be certified and sent to the tax commission within
6 three days.

7 F.G. The period for inspection of the assessment lists as provided for in this
8 Section in each parish shall, for ~~the tax year beginning 1990 and in every tax year~~
9 ~~thereafter~~ **each tax year**, be a period of fifteen days, beginning no earlier than
10 August fifteenth and ending no later than September fifteenth.

11 **H. In the parish of Orleans, the procedure for inspection of assessment**
12 **lists and review and appeals of assessments shall be as follows:**

13 **(1) The assessor shall prepare and make up the lists showing the**
14 **assessment of immovable and movable property. The lists shall be exposed**
15 **daily, except Saturday, Sunday, and legal holidays, for inspection by the**
16 **taxpayers and other interested persons during the period August first through**
17 **August thirty-first of each year. The assessor shall give notice of such exposure**
18 **for inspection in accordance with rules and regulations established by the**
19 **Louisiana Tax Commission.**

20 **(2) The board of review shall consider all written complaints which have**
21 **been filed in compliance with the following procedure:**

22 **(a) The complaint form provided by the board through the office of the**
23 **assessor must be completed in conformity with the requirements of the board**
24 **of review.**

25 **(b) The complaint form must be received in the assessor's office on or**
26 **before September thirtieth.**

27 **(c) The form must be forwarded by the assessor and received by the**
28 **board of review within seven business days after the last day of the complaint**
29 **period provided for in Subparagraph (b) of this Paragraph.**

1 **(d) The taxpayer must have timely filed the reports as required by R.S.**
2 **47:2301 et seq., and R.S. 47:2321 et seq.**

3 **(3) On or before the tenth business day after September thirtieth, the**
4 **assessor shall certify his roll to the board of review.**

5 **(4) The board of review shall convene hearings on or before October**
6 **fifteenth. The board may create one or more hearing officers, any one of whom**
7 **shall be a member of the board of review and who may conduct all required**
8 **public hearings of the board with or without the presence of the other members,**
9 **provided that no final action may be taken by such board of review unless a**
10 **quorum is present. The board may make a determination to increase or**
11 **decrease the assessment of immovable or movable property made by the**
12 **assessor in accordance with the fair market or use valuation determined by the**
13 **board.**

14 **(5) The board of review shall certify the assessment lists to the Louisiana**
15 **Tax Commission on or before November twentieth of each year.**

16 **I. However, for the year 2005 only, any year in which the provisions of**
17 **R.S. 47:1978 or 1978.1 are implemented, the September fifteenth any** deadline for
18 completion of the period for inspection **provided for in this Section** shall be
19 suspended and waived. **In Orleans Parish, other deadlines shall be adjusted in**
20 **order to provide for the same number of days for inspection of assessment lists,**
21 **filing complaints, certifications, hearings, and appeals provided for in**
22 **Subsection H of this Section.**

23 Section 2. This Act shall become effective on January 1, 2009; if vetoed by the
24 governor and subsequently approved by the legislature, this Act shall become effective on
25 January 1, 2009, or on the day following such approval by the legislature, whichever is later.

The original instrument was prepared by Riley Boudreaux. The following digest, which does not constitute a part of the legislative instrument, was prepared by Sherri H. Breaux.

DIGEST

Murray (SB 7)

Present law as provided for in Act 622 of 2006 R.S. (the One Assessor bill) provides as follows for all parishes:

- (1) Inspection of property tax assessment lists for a period of 15 days, beginning no earlier than August 15 and ending no later than September 15.
- (2) Certification of such lists to the board of review within three days after such inspection.
- (3) Consideration by the board of review of written or oral complaints of any person who has provided to the board of review at least seven days prior notice either through appearing in person at the board of review's office or by filing a complaint by means of certified mail or facsimile transmission received at the board office no later than seven days prior to the public hearing.
- (4) Certification of assessment lists by the board of review to certify and send to the Louisiana Tax Commission within three days of the 15 day after public hearings are commenced by the board.

Proposed law provides that the provisions of R.S. 47:1992 apply to all parishes unless otherwise provided for Orleans Parish below.

Proposed law requires the procedure for inspection of assessment lists and review and appeals of assessments in the parish of Orleans to be as follows:

- (1) Exposure of assessment lists daily, except Saturday, Sunday, and legal holidays, during the period August 1 through August 31 in accordance with rules and regulations established by the tax commission.
- (2) Consideration of written complaints on a complaint form provided by the board of review through the assessor, completed in conformity with the requirements of the board of review and received in the assessor's office on or before September 30. The complaint form must be forwarded by the assessor and received by the board of review within seven business days after September 30. In addition, "use value" reports required by R.S. 47:2301 et seq., and "self-reporting" forms which may be required by the assessor in R.S. 47:2321 et seq., must be timely filed.
- (3) Certification by the assessor of his roll to the board of review on or before the tenth business day after September 30.
- (4) Convening of hearings by the board of review on or before October 15.
- (5) Authorization for the board to create one or more hearing officers, any one of whom shall be a member of the board of review and who may conduct all required public hearings of the board with or without the presence of the other members, provided that no final action may be taken by the board of review unless a quorum is present.
- (6) Specific authorization for the board to make a determination to increase or decrease the assessment of immovable or movable property made by the assessor in accordance with the fair market or use valuation determined by the board.

- (7) Certification by the board of review of the assessment lists to the tax commission on or before November 30.

Present law provides for the suspension and waiver of the September 15th deadline for completion of the period for inspection for the year 2005.

Proposed law reinstates a provision of law in Act 391 of 2006 R.S. which was deleted by the later passage of the "One Assessor" bill in Act 622 of 2006 R.S. by providing that deadlines in all parishes are suspended and waived if property is damaged, destroyed, non-operational, or uninhabitable due to an emergency declared by the governor or to a disaster or fire pursuant to R.S. 47:1978 or by overflow pursuant to R.S. 47:1978.1. Requires other deadlines in Orleans Parish to be adjusted in order to provide for the same number of days for inspection of assessment lists, filing complaints, certifications, hearings, and appeals.

Effective January 1, 2009.

(Amends R.S. 47:1992)

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill.

1. Makes technical changes.