

Existing law requires assessors to provide notice to a taxpayer of the amount of the assessment of the taxpayer's property, including supplemental assessments, in any tax year in which property is reappraised and valued pursuant to existing constitution and when the taxable assessment of the taxpayer's property for a tax year increases by 15% or more from its assessment in the previous tax year.

New law adds a requirement that the notice include the taxpayer's estimated property tax assessment and property value for the current year and the property tax assessment and property value for the previous year. Additionally requires the La. Tax Commission to design the notice which shall be used by all assessors in the state and which shall be an appropriate size so as to clearly indicate to the taxpayer the change in the property's value.

Effective upon signature of governor (June 7, 2013).

(Amends R.S. 47:1987(B)(2))