

2017 Regular Session

HOUSE BILL NO. 140

BY REPRESENTATIVE GREGORY MILLER

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

TAX/AD VALOREM TAX: Requires reports to the assessor concerning deaths occurring in the state

1 AN ACT

2 To amend and reenact R.S. 47:1965 and to enact R.S. 40:36(H), relative to records relating
3 to ad valorem tax assessments; to require the registrar of vital records to provide
4 information to assessors concerning deaths occurring in the state; to provide with
5 respect to requirements and procedures; to provide for effectiveness; and to provide
6 for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 40:36 is hereby enacted to read as follows:

9 §36. State registrar as custodian

10 * * *

11 H. The state registrar of vital records shall provide a monthly report to each
12 assessor concerning the deaths which occurred in the state during the preceding
13 calendar month, as provided for in R.S. 47:1965.

14 Section 2. R.S. 47:1965 is hereby amended and reenacted to read as follows:

15 §1965. Listing and assessing of property in name of deceased owner

16 A. Any assessment made in the name of a party deceased shall be good and
17 valid throughout the state unless notification in writing of the death and of whether
18 or not the succession has been opened and when and where, shall have been made
19 in due season to the assessor by the heirs or parties interested. In all cases property

1 assessed in the name of the owner as appears on the record of the recorder of
2 mortgages at the date of listing shall be deemed properly assessed.

3 B. By the tenth day of each month, the state registrar of vital records shall
4 send to each assessor a report, certified as correct over his signature or the signature
5 of his authorized representative, containing the name, address, date of birth, sex, and
6 social security number, as such information exists in the database of the Louisiana
7 Department of Health, of any person sixteen years of age or older who died in the
8 state within the preceding calendar month. The format and method of transmission
9 of the report shall be determined by the registrar of vital records.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 140 Engrossed

2017 Regular Session

Gregory Miller

Abstract: Requires that the state registrar of vital statistics provide a monthly report to each assessor concerning deaths occurring in the state during the preceding month.

Present constitution and present law require each assessor to maintain lists of property for purposes of ad valorem taxation.

Present law requires that by the 10th day of each month, the secretary of the La. Dept. of Health send to the Dept. of State a report containing the name, address, date of birth, sex, and social security number, as such information exists in the database of the La. Dept. of Health, of any person 16 years of age or older who died in each parish of the state within the preceding calendar month.

Proposed law retains present law.

Proposed law adds to present law a requirement that the registrar of vital statistics provide monthly the same report to the assessor of each parish concerning the persons who died in the state during the preceding calendar month. The format and method of transmission of the report is to be determined by the registrar of vital records.

(Amends R.S. 47:1965; Adds R.S. 40:36(H))