

Regular Session, 2013

HOUSE BILL NO. 369

BY REPRESENTATIVE KLECKLEY AND SENATOR JOHNS

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

TAX/AD VALOREM TAX: Provides relative to information included in certain taxpayer notifications from assessors

1 AN ACT

2 To amend and reenact R.S. 47:1987(B)(2), relative to notices related to ad valorem property
3 taxes; to require certain information to be included in such notices; to provide
4 relative to the uniformity of such notices; to provide for an effective date; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1987(B)(2) is hereby amended and reenacted to read as follows:

8 §1987. Time when listing of property concluded

9 * * *

10 B.

11 * * *

12 (2) Taxpayers shall be provided notice of their assessment by mailing such
13 information to the taxpayer at the same address to which the notice of tax due is sent
14 by the collector of the taxes no later than the first day of the exposure period
15 provided for by R.S. 47:1992. The actual mailing of the notice by the assessor shall
16 constitute full compliance with this Subsection. The notice required pursuant to the
17 provisions of this Subsection shall include the taxpayer's estimated property tax
18 assessment and property value for the current year and the property tax assessment
19 and property value for the previous year. The Louisiana Tax Commission shall
20 design a notice which shall be uniform throughout the state and which shall be an

1 appropriate size so as to clearly indicate to the taxpayer the change in the property's
2 value.

3 * * *

4 Section 2. This Act shall become effective upon signature by the governor or, if not
5 signed by the governor, upon expiration of the time for bills to become law without signature
6 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
7 vetoed by the governor and subsequently approved by the legislature, this Act shall become
8 effective on the day following such approval.

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)]

Kleckley

HB No. 369

Abstract: Requires the assessor's notice to the taxpayer to include the current year and previous year's property tax assessment and property value and to clearly indicate the change in the property's value.

Present 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 present 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.

Proposed law retains present law but adds that the notice shall include the taxpayer's property estimated tax assessment and property value for the current year and the property tax assessment and property value for the previous year. Additionally requires the Louisiana Tax Commission to design the notice which shall be uniform throughout 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 or lapse of time for gubernatorial action.

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

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Specified that the notice shall include the taxpayer's estimated property tax assessment and property value for the current year.
2. Changed the entity required to design the uniform notice from the La. Assessor's Association to the La. Tax Commission.