

Regular Session, 2010

HOUSE BILL NO. 604

BY REPRESENTATIVE CHAMPAGNE AND SENATOR ADLEY

TAX/AD VALOREM TAX: Require certain notifications and procedures relating to insufficient reporting of taxable property

1 AN ACT

2 To amend and reenact R.S. 47:1957(E), 1998(C), and 2329, relative to the assessment of  
3 property for ad valorem taxation; to provide for procedures related to missing,  
4 incomplete, or incorrect reporting of taxable property; to require certain notifications  
5 to property owners under certain circumstances; to provide with respect to an  
6 assessor's authority to initiate litigation against certain taxpayers; to require the  
7 approval of the respective taxing authority prior to suit being filed; to authorized  
8 meetings in executive session; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:1957(E), 1998(C), and 2329 are hereby amended and reenacted  
11 to read as follows:

12 §1957. Listing and assessing of property generally

13 \* \* \*

14 E. If the assessors find or have reason to believe that the list of taxable  
15 property furnished by any ~~person~~ taxpayer is incomplete or incorrect, they shall add  
16 to the list ~~of~~ such property, which from the best information they can obtain, has  
17 been omitted or incorrectly described by the ~~person~~ taxpayer signing the list. The  
18 assessor shall mail a notification to the taxpayer, at least three days before the first  
19 day of the inspection period, which summarizes the changes made to the list. The  
20 notice shall be mailed to the same address to which the notice of tax due is sent by

1 the collector of taxes. By the conclusion of the inspection period, if the taxpayer  
2 does not challenge such changes. ~~Additionally,~~ the taxpayer shall be subject to all  
3 applicable penalties, including those provided for by R.S. 47:2329.

4 \* \* \*

5 §1998. Judicial review; generally

6 \* \* \*

7 C. The assessor shall bring suit, when necessary to protect the interest of the  
8 state, and shall also have the right of appeal and such proceedings shall be without  
9 cost to him or the state; however, prior to the initiation of a lawsuit against a  
10 taxpayer who is suspected of concealing property from assessment, the assessor shall  
11 obtain the written approval of the governing body of the taxing authority the tax  
12 revenues of which are the subject of the lawsuit. For purposes of such approval, the  
13 governing body is authorized to meet in executive session in accordance with the  
14 provisions of R.S. 42:6.1(A)(10).

15 \* \* \*

16 §2329. Property owner; failure to report; loss of right to question assessment

17 Whenever any property owner fails to make any report required to be made  
18 under the provisions of ~~this Act~~ R.S. 47:2324 and 2325 at the time such report  
19 becomes due, the assessor shall notify the property owner in writing as to the  
20 absence of the report. If the property owner fails to provide the report by the last day  
21 of the inspection period, then the property owner shall have no legal right or cause  
22 to question or contest the determination of fair market value by the assessor. The  
23 notice shall be mailed at least three days before the first day of the inspection period  
24 and shall be mailed to the same address to which the notice of tax due is sent by the  
25 collector of taxes.

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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)]

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Champagne

HB No. 604

**Abstract:** Requires approval of the governing body of the taxing authority before an assessor may sue a taxpayer who is suspected of concealing property from assessment.

Present law provides generally for the listing and assessing of property subject to ad valorem taxation. The assessor is authorized to inspect accounts, books, and other papers belonging to a taxpayer. The assessor may require that a taxpayer submit a list of his movable property, which shall contain an estimated value. The assessor may value property in cases where he disagrees with the valuation indicated by the taxpayer.

Present law imposes penalties, including loss of right to challenge the property assessment, if a taxpayer fails or refuses to submit a list of property.

Present law authorizes an assessor to bring suit to protect the interest of the state.

Proposed law retains present law and adds requirements for the assessor to notify a taxpayer who he believes to have submitted insufficient or erroneous reports of taxable property. The notification shall be mailed to the taxpayer at the address to which the notice of tax due is sent by the tax collector.

Proposed law requires that, before filing suit against a taxpayer suspected of concealing property from assessment, the assessor shall obtain the prior approval of the taxing authority the tax revenues of which are the subject of the lawsuit. The governing body of a taxing authority is authorized to meet in executive session for such purpose.

(Amends R.S. 47:1957(E), 1988(C), and 2329)