

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) and 1998(C), relative to the assessment of property
3 for ad valorem taxation; to provide for procedures related to missing, incomplete, or
4 incorrect reporting of taxable property; to require certain notifications to property
5 owners under certain circumstances; to provide with respect to an assessor's authority
6 to initiate litigation against certain taxpayers; to require the provision of notice to
7 certain taxing authorities; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

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

11 §1957. Listing and assessing of property generally

12 * * *

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

Proposed law requires that, before filing suit against a taxpayer suspected of concealing property from assessment, the assessor shall provide written notice to the taxing authority the tax revenues of which are the subject of the lawsuit.

(Amends R.S. 47:1957(E) and 1998(C))

Summary of Amendments Adopted by House

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

1. Required an assessor to provide written notice to the governing body of the taxing authority prior to initiation of a lawsuit for concealing property rather than requiring the approval of such governing authority prior to filing suit.
2. Deleted requirement that an assessor notify a property owner at least three days before the first day of the inspection period if the property owner fails to make a report of taxable property required in present law.