

Regular Session, 2010
HOUSE BILL NO. 604

ACT No. 926

BY REPRESENTATIVE CHAMPAGNE AND SENATOR ADLEY

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

23 * * *

1 §1998. Judicial review; generally

2 * * *

3 C. The assessor shall bring suit, when necessary to protect the interest of the
4 state, and shall also have the right of appeal and such proceedings shall be without
5 cost to him or the state; however, prior to the initiation of a lawsuit against a
6 taxpayer who is suspected of concealing property from assessment, the assessor shall
7 provide written notice to the governing body of the taxing authority the tax revenues
8 of which are the subject of the lawsuit.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____