

Regular Session, 2012

HOUSE BILL NO. 606

BY REPRESENTATIVE ARNOLD

TAX/PROPERTY: Provides relative to the cancellation of an assessment for a closed, inactive business

1 AN ACT

2 To amend and reenact R.S. 47:1991(A), relative to ad valorem property tax assessments; to
3 provide relative to the cancellation of certain assessments; and to provide for related
4 matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1991(A) is hereby amended and reenacted to read as follows:

7 §1991. Cancellation of erroneous or double assessments

8 A.(1) Upon a statement of the facts made under oath, verified and approved
9 by the assessor of the parish or district in which the property is situated, that the
10 assessment is a clerical error, or an erroneous or double assessment, or that the
11 property is exempt by the Louisiana Constitution from taxation, the affidavit being
12 accompanied by the rendition made by the taxpayer on such property for the current
13 year, where the affidavit explains the clerical error; shows in detail the erroneous
14 assessment; and shows the assessment number in the double assessment; the Tax
15 Commission shall authorize and direct the collector to correct the assessment on the
16 roll on file in his office. Additionally when such notification is issued, the Tax
17 Commission shall authorize and direct the recorder of mortgages to change the
18 inscription of the tax mortgage.

19 (2) When the cancellation of an assessment is related to an assessment for
20 a closed business and the owner cannot be located by the assessor and the business

