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

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1	is classified as inactive on the Louisiana Secretary of State Corporation Database,
2	the affidavit required pursuant to the provisions of Paragraph (1) of this Subsection
3	shall state that the cancellation of the assessment relates to a closed business which
4	is classified as inactive and that the owner of the business cannot be located. The
5	affidavit of the assessor need not be accompanied by the rendition of the taxpayer
6	required in Paragraph (1) of this Subsection in order for the Tax Commission to
7	authorize and direct a correction to the assessment on the tax roll.
8	* * *

## 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)]

#### Arnold

#### HB No. 606

Abstract: Provides relative to the cancellation of an assessment for a closed, inactive business.

<u>Present law</u> provides relative to the requirements and procedures for cancelling an assessment which is erroneous, a double assessment, or the property is exempt from taxation. Further provides that the Tax Commission shall authorize and direct the collector to correct the assessment on the roll on file in the collector's office, and when such notification is issued, the Tax Commission shall authorize and direct the recorder of mortgages to change the inscription of the tax mortgage.

<u>Proposed law</u> retains <u>present law</u> but provides that when the cancellation of an assessment is related to an assessment for a closed business and the owner cannot be located by the assessor and the business is classified as inactive, the affidavit required pursuant to the provisions of <u>present law</u> shall state that the cancellation of the assessment relates to a closed, inactive business and that the owner of the business cannot be located. Further exempts these assessment cancellations from the requirement that the affidavit of the assessor be accompanied by the rendition of the taxpayer as required in <u>present law</u> in order for the Tax Commission to authorize and direct a correction to the assessment on the tax roll.

(Amends R.S. 47:1991(A))