

Regular Session, 2013

SENATE BILL NO. 28

BY SENATOR MURRAY AND REPRESENTATIVE BROSSETT

ASSESSORS. Provides relative to the inspection of assessment lists and the notification and review of property tax assessments by the board of review in Orleans Parish. (6/15/13)

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AN ACT

To amend and reenact R.S. 47:1992(B), (F), and (G)(1) and (2)(b), relative to tax assessments in Orleans Parish; to extend the period of time for the assessor of Orleans Parish to submit certain lists to the board of review; to extend the period of time for inspection of assessment lists in Orleans Parish; to provide relative to complaints received by the Orleans Parish assessor's office; to extend the period of time for the Orleans Parish assessor to forward certain complaints to the board of review; to provide for an effective date; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1992(B), (F), and (G)(1) and (2)(b) are hereby amended and reenacted to read as follows:

§1992. Inspection of assessment lists; notification and review of assessments by board of review; hearing officers

\* \* \*

**B.(1)** ~~After~~ **Except as provided for in Paragraph (2) of this Subsection,**  
**after** the lists of each assessor have been exposed for inspection for the period

1 provided for in Subsection F of this Section, the lists as changed by each assessor  
 2 shall be certified to the board of review within three days, which board shall conduct  
 3 public hearings for all persons or their representatives desiring to be heard on the  
 4 assessments of immovable and movable property. Notice of such public hearings  
 5 shall be given by each assessor in accordance with rules and regulations established  
 6 by the tax commission.

7 (2) In Orleans Parish, after the list of the assessor has been exposed for  
 8 inspection for the period provided for in Subsection G of this Section, the  
 9 assessor shall certify the list as changed by the assessor and shall submit such  
 10 list to the board of review by October first of each year. The board of review  
 11 shall conduct public hearings for all persons or their representatives desiring  
 12 to be heard on the assessments of immovable and movable property. Notice of  
 13 public hearings shall be given by the Orleans Parish assessor in accordance with  
 14 rules and regulations established by the tax commission.

15 \* \* \*

16 F. The Except in the parish of Orleans, the period for inspection of the  
 17 assessment lists as provided for in this Section in each parish shall, for the tax year  
 18 beginning 1990 and in every tax year thereafter, be a period of fifteen days,  
 19 beginning no earlier than August fifteenth and ending no later than September  
 20 fifteenth. Beginning in tax year 2013 and in every tax year thereafter, the period  
 21 for inspection of the assessment lists in Orleans Parish shall be for a period of  
 22 thirty-two calendar days, beginning no earlier than July fifteenth and ending  
 23 no later than August fifteenth of each year. However, for the year 2005 only, the  
 24 September fifteenth deadline for completion of the period for inspection shall be  
 25 suspended and waived.

26 G. Notwithstanding any provision of law to the contrary, the procedure for  
 27 inspection of assessment lists in Orleans Parish shall be as follows:

28 (1) The assessor shall prepare and make up the lists showing the assessment  
 29 of immovable and movable property in Orleans Parish. The Beginning in tax year

1           **2013 and in every tax year thereafter, the** lists shall be exposed daily, except  
 2           Saturday, Sunday, and legal holidays, for inspection by the taxpayers and other  
 3           interested persons during the period of ~~August first~~ **July fifteenth** through August  
 4           fifteenth of each year unless August fifteenth falls on a weekend or a legal holiday,  
 5           when the period shall extend until the next business day. The assessor shall give  
 6           notice of such exposure for inspection in accordance with rules and regulations  
 7           established by the Louisiana Tax Commission. On or before ~~the tenth business day~~  
 8           ~~after the completion of public inspection~~ **October first of each year**, the assessor  
 9           shall certify his rolls to the board of review.

10                           (2)

11   \*       \*       \*

12                           (b) Any complaints received by the assessor's office shall be forwarded to  
 13           the board of review within ~~seven~~ **ten** business days after the last date in which ~~the~~  
 14           ~~lists are exposed~~ **written complaints are received.**

15   \*       \*       \*

16           Section 2. This Act shall become effective on June 15, 2013; if vetoed by the  
 17           governor and subsequently approved by the legislature, this Act shall become effective on  
 18           June 15, 2013, or on the day following such approval by the legislature, whichever is later.

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The original instrument and the following digest, which constitutes no part  
 of the legislative instrument, were prepared by Danielle Doiron.

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#### DIGEST

Murray (SB 28)

Present law provides that after the lists of each assessor have been exposed for inspection, the lists as changed by each assessor shall be certified to the board of review within three days. Further requires the board of review to conduct public hearings for all persons or their representatives desiring to be heard on the assessments of immovable and movable property.

Proposed law retains present law for all parishes except Orleans Parish. Proposed law requires the assessor in Orleans Parish to certify the list as changed by the assessor and to submit such list to the board of review by Oct. 1 of each year.

Present law requires that each parish provide for a 15-day period for inspection of assessment lists. Further requires that the inspection period begin no earlier than Aug. 15 and end no later than Sept. 15.

Proposed law retains present law for all parishes except for Orleans Parish. Proposed law requires, beginning in tax year 2013, that the period for inspection of assessment lists in

Orleans Parish be for a period of 32 calendar days, beginning no earlier than July 15 and ending no later than Aug. 15 of each year. If Aug. 15 falls on a weekend or legal holiday, the period shall be extended until the next business day.

Present law requires the assessment lists of immovable and movable property in Orleans Parish to be exposed daily, except Saturday, Sunday, and legal holidays, for inspection by taxpayers and other interested persons during the period of Aug. 1 through Aug. 15 of each year unless Aug. 15 falls on a weekend or a legal holiday, then the period shall extend until the next business day. On or before the tenth business day after the completion of public inspection, the assessor shall certify his rolls to the board of review.

Proposed law changes present law to extend the period of inspection of assessment lists in Orleans Parish from Aug. 1 through Aug. 15 of each year to July 15 through Aug. 15 of each year. Further changes the time for the assessor to certify his rolls to the board of review from the tenth business day after completion of public inspection to Oct. 1 of each year.

Present law requires that complaints received by the assessor's office be forwarded to the board of review within seven business days after the last date in which the lists are exposed.

Proposed law changes present law to require that complaints received by the assessor's office be forwarded to the board of review within 10 business days after the last date in which written complaints are received by the assessor.

Effective June 15, 2013.

(Amends R.S. 47:1992(B), (F), and (G)(1) and (2)(b))