RÉSUMÉ DIGEST

ACT 953 (HB 812) **2026 Regular Session** **Brass**

Existing law requires that parish assessors receive annual compensation in specified amounts for performance of the duties required of them by existing law.

Existing law provides that assessors' annual compensation shall be based on the population of their respective parishes and establishes a three-tiered compensation structure for assessors based on parish population. Provides that the highest and lowest compensation tiers are as follows:

(1) In any parish with a population of 50,000 or less, annual compensation of $88,290.

(2) In any parish with a population greater than 250,000, annual compensation of $108,290.

Prior law provided for the middle compensation tier as follows: In any parish with a population of 50,001 to 249,999, annual compensation of $98,290.

New law changes the population figure for the middle compensation tier from 249,999 to 250,000, thereby providing for the middle compensation tier as follows: In any parish with a population of 50,001 to 250,000, annual compensation of $98,290.

Existing law authorizes the following compensation for assessors in addition to the amounts specified in the parish population-based compensation tiers:

(1) 10% of annual compensation as a personal expense allowance.

(2) A one-time 7% increase after attainment of the certified La. assessor designation and approval by a certification committee.

(3) A one-time $10,000 increase effective July 1, 1999.

(4) A one-time increase of an amount not exceeding $7,000.

(5) An increase of up to 4% per calendar year over four calendar years beginning in 2013 and ending in 2016.

(6) A one-time increase in calendar year 2023 of an amount not exceeding 5%.

(7) An increase of an amount not exceeding 5% for the term beginning after Dec. 31, 2024.

New law requires that, in addition to the compensation increases provided for in existing law, the annual compensation for each assessor be increased by 5% annually through calendar year 2029. Stipulates, however, that the additional compensation provided for in new law shall become effective only if the assessor publishes notice of his intent to increase his compensation on two separate days in the parish's official journal, with the last of the two notices published at least 30 days prior to the date of the compensation increase.

New law states that its intent is to authorize for each assessor four compensation increases, in the number of one increase per year, in the period 2026 through 2029.

New law prohibits an assessor who, for any taxable year ending after Dec. 31, 2025, assesses property in violation of an exemption for certain aircraft provided in existing law from being eligible for any compensation increase authorized by new law.

Effective July 1, 2026.

(Amends R.S. 47:1907(A)(1); Adds R.S. 47:1907(N))