

2020 Regular Session

HOUSE BILL NO. 521

BY REPRESENTATIVE HILFERTY

TAX/AD VALOREM TAX: Provides for the notification process for ad valorem reappraisal

1 AN ACT

2 To amend and reenact R.S. 47:1987(B)(1)(introductory paragraph) and to enact R.S.  
3 47:1987(B)(1)(c), relative to notice of reappraisal; to provide for notice of  
4 reappraisal by certified mail; to provide for a time in which notice of reappraisal is  
5 to be sent; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1987(B)(1)(introductory paragraph) is hereby amended and  
8 reenacted and R.S. 47:1987(B)(1)(c) is hereby enacted to read as follows:

9 §1987. Time when listing of property concluded

10 \* \* \*

11 B.(1) Assessors shall provide notice, by certified mail, to a taxpayer of the  
12 amount of the assessment of the taxpayer's property, including supplemental  
13 assessments pursuant to R.S. 47:1966, at the time and in the manner provided for in  
14 this Subsection:

15 \* \* \*

16 (c) The notice required pursuant to this Subsection shall be mailed and  
17 received by the taxpayer no less than thirty days prior to the commencement of the  
18 appeal period.

19 \* \* \*

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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)]

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HB 521 Original

2020 Regular Session

Hilferty

**Abstract:** Requires notice of reappraisal to be sent through certified mail and requires the notice to be mailed and received by the taxpayer no less than 30 days prior to the commencement of the appeal period.

Present law provides that in any year in which property is reappraised, assessors are required to give notice to taxpayers following the reappraisal.

Proposed law retains present law, but requires notice of reappraisal be sent via certified mail.

Proposed law further requires that the notice of reappraisal be mailed and received by the taxpayer no less than 30 days prior to the commencement of the appeal period.

(Amends R.S. 47:1987(B)(1)(intro. para.); Adds R.S. 47:1987(B)(1)(c))