HLS 20RS-762 ENGROSSED

2020 Regular Session

HOUSE BILL NO. 521

1

BY REPRESENTATIVE HILFERTY

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

AN ACT

2 To enact R.S. 47:1987(B)(1)(c) and (d), relative to notice of reappraisal; to provide for 3 notice of reappraisal by certified mail under certain circumstances; to provide for a 4 time in which notice of reappraisal is to be sent; and to provide for related matters. 5 Be it enacted by the Legislature of Louisiana: 6 Section 1. R.S. 47:1987(B)(1)(c) and (d) are hereby enacted to read as follows: 7 §1987. Time when listing of property concluded 8 9 B.(1) Assessors shall provide notice to a taxpayer of the amount of the 10 assessment of the taxpayer's property, including supplemental assessments pursuant 11 to R.S. 47:1966, at the time and in the manner provided for in this Subsection: 12 13 (c) If the reappraisal of property results in an increase of more than fifty 14 percent of the previously assessed value and a homestead exemption is claimed on 15 the property pursuant to Article VII, Section (20)(A) of the Constitution of 16 Louisiana, the assessor shall provide the notice required pursuant to this Subsection 17 by certified mail. This Subparagraph shall apply only to a parish which contains a municipality with a population of more than three hundred forty thousand according 18 19 to the most recent federal decennial census.

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

1 (d) The notice required pursuant to this Subsection shall be mailed to the
2 taxpayer no less than fifteen days prior to the commencement of the appeal period.
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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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Hilferty

Abstract: Requires notice of reappraisal to be sent by certified mail under certain circumstances and requires notice of reappraisal to be mailed to taxpayers no less than 15 days prior to the commencement of the appeal period.

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

<u>Proposed law</u> retains <u>present law</u>, but requires notice to be sent by certified mail if the reappraisal of the property results in an increase of more than 50% of the previously assessed value and a homestead exemption is claimed on the property. These provisions shall apply only in a parish which contains a municipality with a population of more than 340,000.

<u>Proposed law</u> further requires that the notice of reappraisal be mailed to taxpayers no less than 15 days prior to the commencement of the appeal period.

(Adds R.S. 47:1987(B)(1)(c) and (d))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by <u>House Committee on Ways and Means</u> to the <u>original</u> bill:

- 1. Require notice of reappraisal to be sent by certified mail only for property in which reappraisal results in an increase of more than 50% of the previously assessed value and a homestead exemption is claimed on the property. These provisions apply only in a parish which contains a municipality with a population of more than 340,000.
- 2. Require notice of reappraisal to be mailed to taxpayers no less than 15 days prior to the commencement of the appeal period.
- 3. Make technical amendments.