

2024 Regular Session

HOUSE BILL NO. 270

BY REPRESENTATIVE BOYD

ASSESSORS: Provides relative to the application and fee required by the Orleans Parish assessor for a tax exemption

1 AN ACT

2 To repeal R.S. 33:2828, relative to the Orleans Parish assessor; to remove the process and

3 fee for obtaining an ad valorem tax exemption for nonprofit property in New

4 Orleans.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 33:2828 is hereby repealed in its entirety.

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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 270 Original 2024 Regular Session Boyd

**Abstract:** Removes the process and fee to obtain ad valorem tax exemption for nonprofit property in New Orleans.

Present law provides, in the city of New Orleans, a process for obtaining an annual exemption from ad valorem tax granted to property of a nonprofit corporation or association.

Present law provides for the design and preparation of the application form. Provides for the submission of the application, requiring that the form be submitted to the assessor within 20 days of receipt.

Present law authorizes the assessor to evaluate and grant or deny each request for tax exemption, or grant a partial tax exemption based on the assessed value of that proportion of the property not being used for an exempt purpose. Provides that the determinations of the assessor are subject to review as provided by law.

Present law requires applicants to pay a nonrefundable fee of \$15 per listed property to fund the expense of the preparation and processing of the applications.

Present law provides for fines and penalties incurred by any individual who knowingly furnishes any false information in the application.

Proposed law repeals present law.

(Repeals R.S. 33:2828)