

First Extraordinary Session, 2005

HOUSE BILL NO. 65

BY REPRESENTATIVES HAMMETT AND PINAC

TAX/AD VALOREM TAX: Changes procedure for review of assessment lists and payment of ad valorem taxes for 2006 tax year and for 2005 tax year in Orleans Parish (Item #40)

1 AN ACT

2 To amend and reenact R.S. 47:1992(F)(1) and (G), 2101(A)(2) and (3),  
3 2171(A)(introductory paragraph), 2180(A)(1)(a), and 2180.1(A) and to enact R.S.  
4 47:1997(C), relative to assessment of immovable and movable property for tax year  
5 2006 and for tax year 2005 in Orleans Parish; to change time periods for public  
6 inspection of assessment rolls; to change assessment deadlines; to change ad valorem  
7 tax collection procedures and deadline; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1992(F)(1) and (G), 2101(A)(2) and (3), 2171(A)(introductory  
10 paragraph), 2180(A)(1)(a), and 2180.1(A) are hereby amended and reenacted and R.S.  
11 47:1997(C) is hereby enacted to read as follows:

12 §1992. Inspection of assessment lists; notification and review of assessments by  
13 board of review; hearing officers

14 \* \* \*

15 F. In Orleans Parish, the procedure for review of assessments shall be as  
16 follows:

17 (1) Each assessor shall prepare and make up the lists showing the assessment  
18 of immovable and movable property in and for his district; the lists shall be exposed  
19 daily, except Saturday, Sunday, and legal holidays, for inspection by the taxpayers  
20 and other interested persons during the period August first through August fifteenth  
21 of each year unless August fifteenth falls on a weekend or a legal holiday, when the

1 period shall extend until the next business day. Each assessor shall give notice of  
 2 such exposure for inspection in accordance with rules and regulations established by  
 3 the Louisiana Tax Commission. On or before the tenth business day after August  
 4 fifteenth, the assessors shall certify their rolls to the board of review. However, for  
 5 tax year 2006 only, the lists shall be exposed daily, except Saturday, Sunday, and  
 6 legal holidays, for inspection for a period of fifteen days. On or before the tenth day  
 7 after the completion of public inspection, the assessors shall certify their rolls to the  
 8 board of review.

9 \* \* \*

10 G. The period for inspection of the assessment lists as provided for in this  
 11 Section in each parish, except Orleans, shall, for the tax year beginning 1990 and in  
 12 every tax year thereafter, for a period of fifteen days, beginning no earlier than  
 13 August ~~15~~ fifteenth and ending no later than September ~~15~~ fifteenth. However, for  
 14 the year 2005 only, the September fifteenth deadline for completion of the period for  
 15 inspection shall be suspended and waived.

16 \* \* \*

17 §1997. Filing of rolls, payment of taxes, and sale of property for delinquent taxes;  
 18 Orleans ~~parish~~ Parish

19 \* \* \*

20 C. For tax year 2006 only, copies of the rolls showing the final assessment  
 21 of real and personal property shall be sent to the city and state tax collector for the  
 22 parish of Orleans, the state comptroller, the recorder of mortgages for the parish of  
 23 Orleans, and the director of finance for the city of New Orleans on or before January  
 24 30, 2006. The collection of taxes shall begin as soon thereafter as practicable and  
 25 the entire amount of such taxes shall be paid on or before the fifteenth day of May  
 26 2006 and said taxes shall bear ten percent per annum delinquent penalty thereafter  
 27 until paid.

28 \* \* \*

1 §2101. Time for payment; notice when due

2 \* \* \*

3 A.

4 \* \* \*

5 (2) No forced collection of taxes on movable property shall be made before  
6 ~~the first day of February of the succeeding year~~ thirty days after the deadline for  
7 payment of taxes, unless the collector has good reason to believe that the state,  
8 parish, or municipal corporation will lose the collection.

9 (3) The interest on all ad valorem taxes, whether levied on movable or  
10 immovable property, which are delinquent shall begin ~~on the thirty-first day of~~  
11 ~~December~~ thirty days after the deadline for payment of taxes, of each and every year  
12 and shall bear interest from ~~December thirty-first of such year~~ that date until paid,  
13 at the rate of one percent per month or any part thereof. In the event of an erroneous  
14 assessment and adjustment by the tax commission, the taxpayer shall have fifteen  
15 days from receipt of notice of the revised assessment in which to pay the adjusted  
16 amount without interest penalty. If the address provided by the tax assessor on the  
17 tax roll proves to be incorrect and the tax debtor does not receive a timely notice, the  
18 tax collector may extend to the debtor a fifteen-day notice in which to pay without  
19 interest penalty. Interest shall not be charged when the payment was mailed on or  
20 before the due date as evidenced by proof of mailing or postmark.

21 \* \* \*

22 §2171. Movable property; notice of delinquency

23 A. On ~~December thirty-first of each year~~ the day of the deadline for payment  
24 of taxes, or as soon thereafter as possible, the tax collector shall address to each  
25 taxpayer who has not paid all the taxes which have been assessed to him on movable  
26 property a written or printed notice:

27 \* \* \*

1 §2180. Immovable property, notice of delinquency

2 A.(1)(a) On the second day ~~of January~~ after the deadline for payment of  
3 taxes each year, or as soon thereafter as possible, the tax collector shall address to  
4 each taxpayer who has not paid all the taxes which have been assessed to him on  
5 immovable property or to the record owner of the property for which the taxes are  
6 delinquent, or to the actual owner in the event the record owner is deceased, written  
7 or printed notice in the manner provided for herein that his taxes on immovable  
8 property must be paid within twenty days after the service or mailing of the notice,  
9 or that the property will be sold according to law.

10 \* \* \*

11 §2180.1. Notice to mortgagee

12 A. On the second day ~~of January~~ after the deadline for payment of taxes each  
13 year, or as soon thereafter as possible, the tax collector shall address to each person  
14 holding a properly recorded mortgage on immovable property for which taxes are  
15 delinquent, if such mortgage holder has notified the tax collector of such recorded  
16 mortgage, a written notice as provided in R.S. 47:2180 that the taxes on the  
17 immovable must be paid within twenty days after the service or mailing of the notice  
18 or the property will be sold according to law. The notice shall be sent to each person  
19 holding a properly recorded mortgage on immovable property for which taxes are  
20 delinquent by certified mail return receipt requested or by personal or domiciliary  
21 service on the mortgagee. The notification by the mortgagee to the tax collector  
22 shall state the legal description of the immovable property and the name of the  
23 record owner. The mortgagee requiring notice of delinquency shall pay the sum of  
24 five dollars annually, per assessment, to the sheriff to defray the cost of providing  
25 the notice. The notification by the mortgagee to the tax collector shall be renewed  
26 annually.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

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Hammett

HB No. 65

**Abstract:** Changes procedure for review of assessment lists and payment of ad valorem taxes for 2006 tax year and for 2005 tax year in Orleans Parish.

Present law, R.S. 47:1992, provides for a procedure for review of property assessment in Orleans Parish. Requires that the lists be exposed daily, except Saturday, Sunday, and legal holidays, for inspection by taxpayers and interested persons from Aug. 1 through Aug. 15 of each year. Further provides that on or before the 10th business day after Aug. 15, the assessors shall certify their rolls to the board of review.

Proposed law retains present law and provides that, only for the 2006 tax year, the lists shall be exposed for a period of 15 days. Further provides that on or before the 10th day after completion of public inspection, the assessors shall certify their rolls to the board of review.

Present law provides that the period of inspection for assessment lists, except Orleans, shall be no earlier than Aug. 15 and end no later than Sept. 15.

Proposed law retains present law and provides that for the year 2005 only, the Sept. 15 deadline shall be suspended and waived.

Present law, R.S. 47:1997, provides for filing of rolls, payment of taxes, and sale of property for delinquent taxes in Orleans Parish.

Proposed law provides that for the 2006 tax year only, copies of the rolls showing the final assessment of real and personal property shall be sent to the city and state tax collector for Orleans Parish, the state comptroller, the recorder of mortgages for Orleans Parish, and the director of finance for the city of New Orleans on or before Jan. 30, 2006. The collection of taxes shall begin as soon thereafter as practicable and the entire amount of such taxes shall be paid on or before May 15, 2006, and include 10% per year delinquent penalty until paid.

Present law, R.S. 47:2101, provides for the timely payment and notice when due of assessments. Provides that forced collection of taxes on movable property shall not be made prior to Feb. 1 of the succeeding year. Further provides that interest on ad valorem taxes which are delinquent shall begin on Dec. 31 of each year and interest shall bear from Dec. 31 of that year until paid.

Proposed law retains present law, except provides that forced collection shall be 30 days after the deadline for payment of taxes. Further provides that interest on delinquent ad valorem taxes shall begin 30 days after the deadline for payment of taxes and interest shall continue from that date until paid.

Present law, R.S. 47:2171, provides that the tax collector send notice to taxpayers who have not paid all taxes assessed on movable property on Dec. 31 of each year.

Proposed law changes the date from Dec. 31 to the day of the deadline for payment of taxes.

Present law, R.S. 47:2180 and 2180.1, provides that the tax collector send notice to taxpayers who have not paid all taxes assessed on immovable property and on properly recorded mortgages on immovable property on Jan. 2 of each year.

Proposed law changes the date from Jan. 2 to the 2nd day after the deadline for payment of taxes each year.

(Amends R.S. 47:1992(F) 1) and (G), 2101(A)(2) and (3), 2171(A)(intro. para.), 2180(A)(1)(a), and 2180.1(A); Adds R.S. 47:1997(C))