

First Extraordinary Session, 2005

SENATE BILL NO. 19

BY SENATOR MOUNT

TAX/AD VALOREM. Authorizes extensions or suspends various deadlines for 2005 taxes and makes technical changes to present law by changing specified dates to time limits expressed in number of days. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:1992(F)(1) and (G), 2101(A)(2) and (3), the introductory

3 paragraph of 2171(A), 2180(A)(1)(a) and 2180.1(A), and to enact R.S. 47:1997(C)

4 relative to ad valorem property tax procedures; to provide with respect to deadlines

5 in Title 47 of the Louisiana Revised Statutes of 1950 as to assessments and tax

6 collections for property; to provide with respect to such deadlines for property

7 damaged by natural disasters in 2005; 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), the introductory

10 paragraph of 2171(A), 2180(A)(1)(a), and 2180.1(A) are hereby amended and reenacted and

11 R.S. 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

1 of immovable and movable property in and for his district; the lists shall be exposed
 2 daily, except Saturday, Sunday, and legal holidays for inspection by the taxpayers
 3 and other interested persons during the period August first through August fifteenth
 4 of each year unless August fifteenth falls on a weekend or a legal holiday, when the
 5 period shall extend until the next business day. Each assessor shall give notice of
 6 such exposure for inspection in accordance with rules and regulations established by
 7 the Louisiana Tax Commission. On or before the tenth business day after August
 8 fifteenth, the assessors shall certify their rolls to the board of review. **However, for**
 9 **tax year 2006 only, the lists shall be exposed daily, except Saturday, Sunday and**
 10 **legal holidays for inspection for a period of fifteen days. On or before the tenth**
 11 **day after the completion of public inspection the assessors shall certify their**
 12 **rolls to the board of review.**

* * *

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

* * *

21 §1997. Filing of rolls, payment of taxes, and sale of property for delinquent taxes;

Orleans ~~p~~Parish

* * *

24 **C. For tax year 2006 only, copies of the rolls showing the final**
 25 **assessment of real and personal property shall be sent to the city and state tax**
 26 **collector for the parish of Orleans, the state comptroller, the recorder of**
 27 **mortgages for the parish of Orleans and the director of finance for the city of**
 28 **New Orleans on or before January 30, 2006. The collection of taxes shall begin**
 29 **as soon thereafter as practicable and the entire amount of such taxes shall be**

1 paid on or before the fifteenth day of May, 2006 and said taxes shall bear ten
2 percent per annum delinquent penalty thereafter until paid.

3 * * *

4 §2101. Time for payment; notice when due

5 A. * * *

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

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

22 * * *

23 §2171. Movable property; notice of delinquency

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

28 * * *

29 §2180. Immovable property, notice of delinquency

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become
2 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Proposed law authorizes extensions or suspends various deadlines for 2005 taxes as follows:

1. Suspends for 2005 the requirement in present law (except New Orleans) that the period for inspection of assessment lists end September 15th.
2. Changes the requirement in New Orleans for tax year 2006 that the period for inspection of assessment lists occur during the period August 1st through August 15th to any 15-day period.
3. Changes the requirement in New Orleans for tax year 2006 that tax collection begins on January 1st to a requirement that the copies of the rolls be sent to tax authorities by January 30, 2006 and that the collection of taxes begin as soon thereafter as practicable and that the entire amount of the taxes be paid on or before the 15th day of May, 2006. The taxes are to bear 10% per annum delinquent penalty thereafter until paid.

Proposed law makes technical changes to present law by changing specified dates for the beginning or completion of certain procedures and rights to time limits expressed in number of days.

Effective upon signature of the governor or lapse of time for gubernatorial action.

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