

First Extraordinary Session, 2005

HOUSE BILL NO. 35

BY REPRESENTATIVES ARNOLD, BALDONE, HEATON, KENNEY, ODINET, AND
TOWNSEND AND SENATOR MURRAY

TAX/AD VALOREM TAX: Provides for a change of the time and date when the assessor of Orleans Parish has to complete the work on preparing and making up the assessment lists for the year 2006 (Item #42)

1 AN ACT

2 To amend and reenact R.S. 47:1987(A), relative to assessment procedure; to provide for a
3 change of the time and date when the assessor of Orleans Parish has to complete the
4 work on preparing and making up the assessment lists; to provide for additional time
5 to reassess and prepare the tax rolls for 2006 in Orleans Parish; to provide for an
6 effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1987(A) is hereby amended and reenacted to read as follows:

9 §1987. Time when listing of property concluded

10 A. The preparation and listing on the assessment lists of all real and personal
11 property shall be completed by the assessor, the parish of Orleans excepted, on or
12 before the first day of July in each year. The assessors in and for the parish of
13 Orleans shall complete the work of preparing and making up the assessment lists for
14 the following calendar year on all real and personal property in the parish by the first
15 day of August of each year. For the year 2006 only, because of the extraordinary
16 circumstances due to Hurricane Katrina, the assessors in and for the parish of
17 Orleans shall complete the work of preparing and making up the assessment lists for
18 the year 2006 by December 31, 2005.

19 * * *

1 Section 2. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

DIGEST

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

Arnold

HB No. 35

Abstract: Provides for a change of the time and date when the assessor of Orleans Parish has to complete the work on preparing and making up the assessment lists for the year 2006.

Present law requires the preparation of assessment lists to be completed by assessors on or before the first day of July in each year, in Orleans Parish, by the first day of August of each year.

Proposed law provides for the year 2006 only; because of the extraordinary circumstances due to Hurricane Katrina, the assessors in and for the parish of Orleans shall complete the work of preparing and making up the assessment lists for the year 2006 by December 31, 2005.

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

(Amends R.S. 47:1987(A))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Provides for applicability to 2006 tax year instead of 2005.