

HOUSE SUMMARY OF SENATE AMENDMENTS

House Bill No. 65 by Representative Hammett

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

Synopsis of Senate Amendments

- | |
|-------------------------|
| 1. Technical Amendment. |
|-------------------------|

Digest of Bill as Finally Passed by Senate

Abstract: Changes procedure for review of assessment lists and payment of ad valorem taxes for 2005 tax year and for 2006 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 April 30, 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))