

First Extraordinary Session, 2005

ACT No. 26

HOUSE BILL NO. 35

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

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AN ACT

To amend and reenact R.S. 47:1987(A), relative to assessment procedure; to provide 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; to provide for additional time to reassess and prepare the tax rolls for 2006 in Orleans Parish; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

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

§1987. Time when listing of property concluded

A. The preparation and listing on the assessment lists of all real and personal property shall be completed by the assessor, the parish of Orleans excepted, on or before the first day of July in each year. The assessors in and for the parish of Orleans shall complete the work of preparing and making up the assessment lists for the following calendar year on all real and personal property in the parish by the first day of August of each year. 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.

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Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____