

ACT No. 51

HOUSE BILL NO. 65

BY REPRESENTATIVES HAMMETT, PINAC, BALDONE, CURTIS, GALLOT, E. GUILLORY, HEATON, KENNEY, ODINET, AND TOWNSEND AND SENATORS FIELDS, MCPHERSON, AND MURRAY

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 2005 and for tax year 2006 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  
22 period shall extend until the next business day. Each assessor shall give notice of  
23 such exposure for inspection in accordance with rules and regulations established by  
24 the Louisiana Tax Commission. On or before the tenth business day after August  
25 fifteenth, the assessors shall certify their rolls to the board of review. However, for

1 tax year 2006 only, the lists shall be exposed daily, except Saturday, Sunday, and  
2 legal holidays, for inspection for a period of fifteen days. On or before the tenth day  
3 after the completion of public inspection, the assessors shall certify their rolls to the  
4 board of review.

5 \* \* \*

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

12 \* \* \*

13 §1997. Filing of rolls, payment of taxes, and sale of property for delinquent taxes;  
14 Orleans ~~parish~~ Parish

15 \* \* \*

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

24 \* \* \*

25 §2101. Time for payment; notice when due

26 \* \* \*

27 A.

28 \* \* \*

29 (2) No forced collection of taxes on movable property shall be made before  
30 ~~the first day of February of the succeeding year~~ thirty days after the deadline for

1            payment of taxes, unless the collector has good reason to believe that the state,  
2            parish, or municipal corporation will lose the collection.

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

15    \*           \*           \*

16            §2171. Movable property; notice of delinquency

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

21    \*           \*           \*

22            §2180. Immovable property, notice of delinquency

23            A.(1)(a) On the second day ~~of January~~ after the deadline for payment of  
24            taxes each year, or as soon thereafter as possible, the tax collector shall address to  
25            each taxpayer who has not paid all the taxes which have been assessed to him on  
26            immovable property or to the record owner of the property for which the taxes are  
27            delinquent, or to the actual owner in the event the record owner is deceased, written  
28            or printed notice in the manner provided for herein that his taxes on immovable

1 property must be paid within twenty days after the service or mailing of the notice,  
2 or that the property will be sold according to law.

3 \* \* \*

4 §2180.1. Notice to mortgagee

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

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_