

Existing law, R.S. 47:1992, provides for a procedure for review of property assessments 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.

New law retains existing law and provides that for the 2006 tax year only, 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.

Existing 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.

New law retains existing law and provides that for the 2005 tax year only, the Sept. 15 deadline shall be suspended and waived.

Existing law, R.S. 47:1997, provides for filing of rolls, payment of taxes, and sale of property for delinquent taxes in Orleans Parish.

New 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 shall include 10% per year delinquent penalty until paid.

Existing 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.

New law retains existing 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.

Prior law, R.S. 47:2171, provided that the tax collector send notice to taxpayers who had not paid all taxes assessed on movable property on Dec. 31 of each year.

New law changes the date from Dec. 31 to the day of the deadline for payment of taxes.

Prior law, R.S. 47:2180 and 2180.1, provided that the tax collector send notice to taxpayers who had not paid all taxes assessed on immovable property and on properly recorded mortgages on immovable property on Jan. 2 of each year.

New law changes the date from Jan. 2 to the 2nd day after the deadline for payment of taxes each year.

Effective January 21, 2006.

(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))