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## DIGEST

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Thibaut

HB No. 122

**Abstract:** Authorizes an assessor, at the request of a tax debtor, to make separate assessments for undivided interests in each tax parcel.

Present law requires each assessor to deliver to the appropriate tax collector, by Nov. 15 of each year, the tax roll for the year in which taxes are collectible. Further requires the assessor to use reasonable efforts to list all co-owners of record of the property, or if there has been a tax sale to a party other than a political subdivision, the tax sale purchaser and the other owners, to the extent their interests were not sold at tax sale.

Present law requires only one assessment for each tax parcel, and the full assessment shall be on each tax bill sent pursuant to present law.

Proposed law retains present law but authorizes, in the case of undivided interests in a tax parcel, an assessor, at the request of a tax debtor, to make separate assessments in each tax parcel.

(Amends R.S. 47:2126)