

Regular Session, 2013

HOUSE BILL NO. 122

BY REPRESENTATIVE THIBAUT

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/AD VALOREM TAX: Authorizes an assessor to make separate assessments of undivided interests in tax parcels under certain circumstances

1 AN ACT

2 To amend and reenact R.S. 47:2126, relative to ad valorem taxation; to provide relative to  
3 the assessment of certain property; to authorize an assessor to make separate  
4 assessments of certain property under certain circumstances; and to provide for  
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:2126 is hereby amended and reenacted to read as follows:

8 §2126. Duty of assessors; single assessment; exception

9 Each assessor shall deliver to the appropriate tax collector the tax roll for the  
10 year in which taxes are collectible by November fifteenth of each calendar year,  
11 except as otherwise provided by law. At the same time, the assessor may file the tax  
12 roll in the mortgage records of the parish in which property subject to the taxes is  
13 located. The assessor shall use reasonable efforts to list on the tax roll all co-owners  
14 of record of the property, or if there has been a tax sale to a party other than a  
15 political subdivision, the tax sale purchaser and the other owners, to the extent their  
16 interests were not sold at tax sale. The tax roll shall be updated as of January first  
17 or later of the year in which the taxes are collectible. There shall be only one  
18 assessment for each tax parcel, and the full assessment shall be on each tax bill sent  
19 pursuant to R.S. 47:2127(C); however, if requested by a tax debtor, the assessor may,

1            but shall not be obligated to, make separate assessments for undivided interests in  
2            each tax parcel.

---

## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

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)