



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **SB 28** SLS 13RS 138
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action: **w/ HSE COMM AMD**
 Proposed Amd.:
 Sub. Bill For.:

Date: May 16, 2013 12:28 PM	Author: MURRAY
Dept./Agy.: Orleans Parish Assessor and Board of Review	
Subject: Assessment Inspection period	Analyst: Steven Kraemer

ASSESSORS EG1 +\$37,000 LF EX See Note Page 1 of 1
 Provides relative to the inspection of assessment lists and the notification and review of property tax assessments by the board of review in Orleans Parish. (6/15/13)

Purpose of Bill: This measure changes the period allowed for tax payers and other interested parties to inspect the Orleans Parish Assessor's assessment lists. The start of the inspection period will be changed from August 1st to July 15th for the 2013 tax year and all future tax years.

This bill also changes the deadline for the Assessor to certify his rolls to the board of review for Orleans Parish from 10 days after completing public inspection (end of August) to October 1st.

Finally, this bill changes the period by which the Assessor is to forward complaints received by his office from 7 business days after the list exposure is completed (end of August) to 10 business days after the last date in which written complaints are received.

EXPENDITURES	2013-14	2014-15	2015-16	2016-17	2017-18	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$37,000</u>	<u>\$37,000</u>	<u>\$37,000</u>	<u>\$37,000</u>	<u>\$37,000</u>	\$185,000
Annual Total	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000	\$185,000

REVENUES	2013-14	2014-15	2015-16	2016-17	2017-18	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

This bill may increase local governmental expenditures for the Orleans Parish Assessor's Office by approximately \$37,000 annually. This bill is not expected to impact the expenditures of the City of New Orleans.

An official with the Orleans Parish Assessor's Office indicated that this bill may increase the office's expenditures by approximately \$37,000 annually. This impact is due to increased security and other contractual costs (approximately \$25,000) and staff overtime costs (approximately \$12,000) related to the 17-day extension that the bill provides for list inspection.

An official with the City of New Orleans indicated that this bill would not impact the City's expenditures.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

An official with the Orleans Parish Assessor's Office indicated that this bill would not impact the revenues of Assessor's office.

An official with the City of New Orleans indicated that this bill would not impact the City's revenues.

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|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------------|
| <u>Senate</u> | <u>Dual Referral Rules</u> | <u>House</u> |
| <input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} | <input type="checkbox"/> 6.8(F) >= \$500,000 Annual Fiscal Cost {S} | |
| <input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} | <input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S} | |

Joy Irwin
Director of Advisory Services