

ACT No. 72

HOUSE BILL NO. 69

BY REPRESENTATIVES BROSSETT, ABRAMSON, ARNOLD, BADON, WESLEY BISHOP, BROWN, DOVE, GAINES, GAROFALO, JEFFERSON, LEGER, LEOPOLD, MORENO, PRICE, AND PATRICK WILLIAMS AND SENATOR MURRAY

1 AN ACT

2 To amend and reenact R.S. 47:1992(B), (F), and (G)(1) and (2)(b), relative to tax
3 assessments in Orleans Parish; to extend the period of time for the assessor of
4 Orleans Parish to submit certain lists to the board of review; to extend the period of
5 time for inspection of assessment lists in Orleans Parish; to provide relative to
6 complaints received by the Orleans Parish assessor's office; to extend the period of
7 time for the Orleans Parish assessor to forward certain complaints to the board of
8 review; to provide for an effective date; and to provide for related matters.

9 Notice of intention to introduce this Act has been published
10 as provided by Article III, Section 13 of the Constitution of
11 Louisiana.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. R.S. 47:1992(B), (F), and (G)(1) and (2)(b) are hereby amended and
14 reenacted to read as follows:

15 §1992. Inspection of assessment lists; notification and review of assessments by
16 board of review; hearing officers

17 * * *

18 B.(1) Except as provided for in Paragraph (2) of this Subsection, after ~~After~~
19 the lists of each assessor have been exposed for inspection for the period provided
20 for in Subsection F of this Section, the lists as changed by each assessor shall be
21 certified to the board of review within three days, which board shall conduct public
22 hearings for all persons or their representatives desiring to be heard on the

1 assessments of immovable and movable property. Notice of such public hearings
2 shall be given by each assessor in accordance with rules and regulations established
3 by the ~~tax commission~~ Louisiana Tax Commission.

4 (2) In Orleans Parish, after the list of the assessor has been exposed for
5 inspection for the period provided for in Subsection G of this Section, the assessor
6 shall certify the list as changed by the assessor and shall submit such list to the board
7 of review by October first of each year. The board of review shall conduct public
8 hearings for all persons or their representatives desiring to be heard on the
9 assessments of immovable and movable property. Notice of public hearings shall
10 be given by the Orleans Parish assessor in accordance with rules and regulations
11 established by the Louisiana Tax Commission.

12 * * *

13 F. Except in the parish of Orleans, the ~~The~~ period for inspection of the
14 assessment lists as provided for in this Section in each parish shall, for the tax year
15 beginning 1990 and in every tax year thereafter, be a period of fifteen days,
16 beginning no earlier than August fifteenth and ending no later than September
17 fifteenth. Beginning in tax year 2013 and in every tax year thereafter, the period for
18 inspection of the assessment lists in Orleans Parish shall be for a period of thirty-two
19 calendar days, beginning no earlier than July fifteenth and ending no later than
20 August fifteenth of each year. However, for the year 2005 only, the September
21 fifteenth deadline for completion of the period for inspection shall be suspended and
22 waived.

23 G. Notwithstanding any provision of law to the contrary, the procedure for
24 inspection of assessment lists in Orleans Parish shall be as follows:

25 (1) The assessor shall prepare and make up the lists showing the assessment
26 of immovable and movable property in Orleans Parish. Beginning in tax year 2013
27 and in every tax year thereafter, the ~~The~~ lists shall be exposed daily, except Saturday,
28 Sunday, and legal holidays, for inspection by the taxpayers and other interested
29 persons during the period of ~~August first~~ July fifteenth through August fifteenth of
30 each year unless August fifteenth falls on a weekend or a legal holiday, when the

1 period shall extend until the next business day. The assessor shall give notice of
 2 such exposure for inspection in accordance with rules and regulations established by
 3 the Louisiana Tax Commission. On or before ~~the tenth business day after the~~
 4 ~~completion of public inspection~~ October first of each year, the assessor shall certify
 5 his rolls to the board of review.

6 (2)

7 * * *

8 (b) Any complaints received by the assessor's office shall be forwarded to
 9 the board of review within ~~seven~~ ten business days after the last date in which ~~the~~
 10 ~~lists are exposed~~ written complaints are received.

11 * * *

12 Section 2. This Act shall become effective on June 15, 2013; if vetoed by the
 13 governor and subsequently approved by the legislature, this Act shall become effective on
 14 June 15, 2013, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____