

Thibaut (HB 122)

Act No. 379

Existing 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.

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

New law 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.

Effective August 1, 2013.

(Amends R.S. 47:2126)