

2020 Regular Session

HOUSE BILL NO. 504

BY REPRESENTATIVE HILFERTY

TAX/AD VALOREM TAX: (Constitutional Amendment) Requires all property within a parish to be reassessed in the same year for purposes of statewide reassessment

1 A JOINT RESOLUTION

2 Proposing to amend Article VII, Section 18(F)(1) of the Constitution of Louisiana, relative  
3 to ad valorem taxes; to provide for the reappraisal of property subject to ad valorem  
4 taxation; to provide for certain requirements regarding the frequency of reappraisal  
5 of certain property; to provide for submission of the proposed amendment to the  
6 electors; and to provide for related matters.

7 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members  
8 elected to each house concurring, that there shall be submitted to the electors of the state of  
9 Louisiana, for their approval or rejection in the manner provided by law, a proposal to  
10 amend Article VII, Section 18(F)(1) of the Constitution of Louisiana, to read as follows:

11 §18. Ad Valorem Taxes

12 Section 18.

13 \* \* \*

14 (F) Reappraisal. (1) All property subject to taxation shall be reappraised  
15 and valued in accordance with this Section, at intervals of not more than four years.  
16 For purposes of reappraisal of property provided for in this Paragraph, the assessor  
17 in each parish shall reappraise and value all of the property subject to taxation in a  
18 parish in the same year within the four-year interval. No assessor shall reappraise  
19 and value only a portion of the property subject to taxation in a parish each year  
20 within the four-year interval.

21 \* \* \*

