

2020 Regular Session

HOUSE BILL NO. 521

BY REPRESENTATIVE HILFERTY

TAX/AD VALOREM TAX: Provides for the notification process for ad valorem reappraisal

1 AN ACT

2 To enact R.S. 47:1987(B)(1)(c) and (d), relative to notice of reappraisal; to provide for  
3 notice of reappraisal by certified mail under certain circumstances; to provide for a  
4 time in which notice of reappraisal is to be sent; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1987(B)(1)(c) and (d) are hereby enacted to read as follows:

7 §1987. Time when listing of property concluded

8 \* \* \*

9 B.(1) Assessors shall provide notice to a taxpayer of the amount of the  
10 assessment of the taxpayer's property, including supplemental assessments pursuant  
11 to R.S. 47:1966, at the time and in the manner provided for in this Subsection:

12 \* \* \*

13 (c) If the reappraisal of property results in an increase of more than fifty  
14 percent of the previously assessed value and a homestead exemption is claimed on  
15 the property pursuant to Article VII, Section (20)(A) of the Constitution of  
16 Louisiana, the assessor shall provide the notice required pursuant to this Subsection  
17 by certified mail. This Subparagraph shall apply only to a parish which contains a  
18 municipality with a population of more than three hundred forty thousand according  
19 to the most recent federal decennial census.

