

2022 Regular Session

HOUSE BILL NO. 631

BY REPRESENTATIVE GREEN

TAX COMMISSION, STATE: To provide for certain changes or corrections of assessment by the tax commission

1 AN ACT

2 To amend and reenact R.S. 47:1990, relative to changes or corrections of certain ad valorem
3 tax assessments; to provide for certain orders and judgments; to provide for
4 applicability; to provide for effectiveness; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1990 is hereby amended and reenacted to read as follows:

7 §1990. Changes or corrections of assessments by tax commission

8 A. The tax commission may change or correct any and all assessments of
9 property for the purpose of taxation, in order to make the assessments conform to the
10 true and correct valuation, not to exceed its actual cash value. Such change or
11 correction may be made by the tax commission at any time before the taxes levied
12 have actually been paid.

13 B. In order to correct or change any such assessment, it shall only be
14 necessary for the tax commission to issue written instructions to the assessor to make
15 the change upon the assessment roll, and in the event the assessment roll has been
16 delivered to the tax collector, then to direct the tax collector to make such change
17 upon the tax roll in his possession and to collect taxes according to such change.
18 Whenever the tax commission shall make any change or correction in an assessment,
19 it shall at the same time forward to the auditor a copy of the instructions furnished
20 to the assessor or tax collector. A copy of these written instructions shall be

1 forwarded by the tax commission to the taxpayer by registered mail, and such written
2 instructions, together with the return receipt of the taxpayer therefor, shall be
3 sufficient notice of such change.

4 C.(1) The written instructions issued ~~as above~~ in accordance with this
5 Section provided by the tax commission to the tax collector shall ~~authorize him~~
6 require the tax collector to collect all taxes according to such change and the tax
7 collector shall ~~be his~~ have the authority to make the necessary deduction or increase
8 on ~~his~~ the tax roll and in ~~his~~ a settlement for taxes with the auditor.

9 (2) Any changes to the assessment roll made pursuant to this Section or any
10 changes made to the assessment roll in an order or judgment issued by the tax
11 commission shall be effective until the next reassessment as required by law. The
12 provisions of this Paragraph shall be applicable to any order submitted or any
13 judgment issued prior to or during 2020. However, the provisions of this Paragraph
14 shall not apply to any change that occurred as a result of the reassessment required
15 pursuant to the provisions of this Title.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 631 Original

2022 Regular Session

Green

Abstract: Provides that any changes or corrections made by the tax commission through an order or judgment shall be effective until the next reassessment and shall be applicable to any order submitted or any judgment issued prior to or during 2020.

Present law provides that the tax commission (commission) may change or correct assessments of property for the purpose of making the assessments conform to the true and correct valuation, not to exceed the property's actual cash value. Further provides this change or correction may be made by the commission at any time prior to when the tax has actually been paid.

Present law provides that to make a change or correction, the commission must issue written instructions to the assessor to make the changes and the assessor must collect the tax in accordance with the change or correction.

Present law provides that when the tax commission makes a change or correction, a copy of the instructions shall be forwarded to the auditor and a copy shall be forwarded to the taxpayer by registered mail with a return receipt which shall serve as sufficient notice.

Present law provides the written instructions related to a change or correction of the assessment require the tax collector to collect all taxes according to the change and provide the tax assessor with the authority to make any necessary deduction or increase on the tax roll.

Proposed law retains present law but requires the tax assessor to make any necessary deduction or increase on the tax roll when a change or correction is made.

Proposed law provides that any changes made pursuant to present law or made in an order or judgment from the commission shall be effective until the next reassessment as required by present law. Further provides that proposed law shall be applicable only to orders or judgments submitted or issued prior to or during 2020, unless the change occurred in accordance with the reassessment as provided for in present law.

(Amends R.S. 47:1990)