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## DIGEST

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HB 965 Original

2022 Regular Session

Stefanski

**Abstract:** Changes where a suit may be instituted when a taxpayer is dissatisfied with a final decision of the tax commission or where suit may be instituted when a taxpayer owns property in more than one parish from in the district court for the parish where the tax commission is domiciled to the Board of Tax Appeals.

Present law provides that a taxpayer or representative of an affected tax-recipient body dissatisfied with the final determination of the La. Tax Commission ("tax commission") shall have the right to institute suit within 30 days of the entry of any final decision of the tax commission in the district court for the parish where the tax commission is domiciled or the district court of the parish where the property is located for review of the correctness of an assessment by an assessor.

Proposed law retains present law but changes where a suit may be instituted when a taxpayer is dissatisfied with a final decision of the tax commission from in the district court for the parish where the tax commission is domiciled to the Board of Tax Appeals.

Present law authorizes a taxpayer who owns property assessed in more than one parish to institute suit in either the district court for the parish where the tax commission is domiciled or the district court of any one of the parishes in which the property is located and assessed, provided at least 25% of the parishes where the property is located are named in the suit. However, if at least 25% of the parishes are not named in the suit, then suit must be filed in the parish where the property is located.

Proposed law changes where a suit may be instituted when a taxpayer owns property in more than one parish from in the district court for the parish where the tax commission is domiciled to the Board of Tax Appeals.

Present law requires the proceedings in the suit to be heard in accordance with present law relative judicial review of adjudications by preference and at the time fixed by the district court or the Board of Tax Appeals. Present law prohibits a new trial or rehearing.

Proposed law retains present law but requires, in cases of reviewing the correctness of an assessment by an assessor, the reviewing court to utilize the criteria set forth in present law relative to review of an assessment by an assessor and review of an assessment by the tax commission.

Proposed law provides that when a matter is remanded for further consideration by the assessor, the reviewing court may order that any appeal from the determination of the assessor on remand shall be returnable to the remanding court.

(Amends R.S. 47:1998(A)(1)(a) and (b)(i); Adds R.S. 47:1998(A)(1)(b)(iv))