

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HR 75** HLS 23RS 574

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 3, 2023	4:29 PM	<b>Author:</b> BOURRIAQUE
<b>Dept./Agy.:</b> LA Tax Commission		<b>Analyst:</b> Noah O'Dell
<b>Subject:</b> Study on Process for Taxpayer Appeals at Parish Level		

TAX/PROPERTY OR NO IMPACT See Note Page 1 of 1  
Requests a study concerning the process for taxpayer appeals of property assessments at the parish level

Proposed resolution requests the Louisiana Tax Commission (LTC), the Louisiana Assessors' Association (LAA), and the Police Jury Association of Louisiana (PJAL) to study the process for taxpayer appeals of property assessments at the parish level.

Proposed resolution requires the LTC, LAA, and PJAL to engage and solicit input regarding the process for parish-level appeals of property assessments from taxpayers who have undertaken such appeals.

Proposed resolution requests that a report of the findings of the study be submitted to the House Committee on Ways and Means on or before February 1, 2024.

<b>EXPENDITURES</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

<b>REVENUES</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>5 -YEAR TOTAL</b>
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Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The Louisiana Tax Commission, the Louisiana Assessors' Association, and the Police Jury Association of Louisiana all report that they will be able to absorb the workload with existing resources. No additional funds will be required.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate      Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Evan Brasseaux*  


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**Evan Brasseaux**  
**Interim Deputy Fiscal Officer**