

2023 Regular Session

HOUSE RESOLUTION NO. 75

BY REPRESENTATIVE BOURRIAQUE

TAX/PROPERTY: Requests a study concerning the process for taxpayer appeals of property assessments at the parish level

1 A RESOLUTION

2 To urge and request the Louisiana Tax Commission, the Louisiana Assessors' Association,
3 and the Police Jury Association of Louisiana, jointly, to study the process for
4 taxpayer appeals of property assessments at the parish level and to report findings
5 and recommendations for reforms to this process to the House Committee on Ways
6 and Means.

7 WHEREAS, the process by which a property assessment may be appealed at the
8 parish level is challenging for many taxpayers; and

9 WHEREAS, this process is established in state statutes that set forth the following
10 steps for appealing a parish assessor's assessment of the value of property, which valuation
11 is used in calculating the amount of ad valorem tax to be imposed on that property:

12 (1) Each year, beginning no earlier than August fifteenth and ending no later than
13 September fifteenth, the assessment lists of each parish shall be open for public inspection
14 for a period of fifteen days except in Orleans Parish, where the public inspection period is
15 thirty-two days (R.S. 47:1992(F));

16 (2) If a taxpayer inspects the assessed valuation of their property in the window
17 allowed and wishes to protest that valuation, the taxpayer may do so only by petitioning a
18 body known as the parish board of review (created by R.S. 47:1931 et seq.) through filing
19 of a statutorily required report and providing to the board of review at least seven days prior
20 notice either through appearing in person at the board's office or by filing such complaint by
21 means of certified mail which shall be received at the board office no later than seven days

1 prior to the public hearing or by facsimile transmission to the board office which shall be
2 received at the board office no later than seven days prior to the public hearing (R.S.
3 47:1992(C));

4 (3) In the parish board of review's consideration of the taxpayer's written or oral
5 protest of the assessed valuation of property, the validity of the assessment shall be
6 determined on its own merits using recognized appraisal techniques and the board of review
7 may make a determination to increase or decrease the assessed valuation made by the
8 assessor (R.S. 47:1992(C));

9 (4) The determination by the parish board of review shall be final unless appealed
10 to the Louisiana Tax Commission (R.S. 47:1992(D)); and

11 WHEREAS, the Louisiana Tax Commission, referred to hereafter as the
12 "commission", is created by the provisions of R.S. 47:1831 et seq., in pertinent part, to
13 administer and enforce all laws related to state supervision of local property tax assessments;
14 and

15 WHEREAS, though a taxpayer may ultimately appeal a property assessment to the
16 commission, the process of advancing to that stage of the appeal is significantly burdensome
17 for many individuals; and

18 WHEREAS, because the commission's mission is to serve Louisiana taxpayers fairly
19 and with integrity by administering property tax laws, and because the expertise of the
20 Louisiana Assessors' Association and the Police Jury Association of Louisiana is
21 indispensable in studying matters relating to property tax administration, it is appropriate to
22 request of these entities a study of the process that taxpayers must go through at the parish
23 level in order to appeal the assessed valuation of their property.

24 THEREFORE, BE IT RESOLVED that the House of Representatives of the
25 Legislature of Louisiana does hereby urge and request the Louisiana Tax Commission, the
26 Louisiana Assessors' Association, and the Police Jury Association of Louisiana, jointly, to
27 study the process for taxpayer appeals of property assessments at the parish level.

28 BE IT FURTHER RESOLVED that the study called for in this Resolution shall
29 include an examination of the advantages and disadvantages of a prospective process by

1 which taxpayers would be afforded an option of appealing the assessment of their property's
2 valuation directly to the Louisiana Tax Commission.

3 BE IT FURTHER RESOLVED that in conducting the study called for in this
4 Resolution, the Louisiana Tax Commission, the Louisiana Assessors' Association, and the
5 Police Jury Association of Louisiana may engage and solicit input regarding the process for
6 parish-level appeals of property assessments from taxpayers who have undertaken such
7 appeals.

8 BE IT FURTHER RESOLVED that on or before February 1, 2024, the Louisiana
9 Tax Commission shall submit to the House Committee on Ways and Means a report of
10 findings from the study called for in this Resolution, which report shall include, but not be
11 limited to, recommendations from the commission, the Louisiana Assessors' Association,
12 and the Police Jury Association of Louisiana for reforms to the process for taxpayer appeals
13 of property assessments at the parish level.

14 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
15 chairman and the executive director of the Louisiana Tax Commission, the president and the
16 executive director of the Louisiana Assessors' Association, and the president and the
17 executive director of the Police Jury Association of Louisiana.

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)]

HR 75 Engrossed

2023 Regular Session

Bourriaque

Urges and requests the La. Tax Commission, the La. Assessors' Association, and the Police Jury Association of La., jointly, to study the process for taxpayer appeals of property assessments at the parish level. Requests that a report of findings of the study be submitted to the House Committee on Ways and Means on or before Feb. 1, 2024.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change provisions regarding solicitation of input from taxpayers in the study effort from mandatory to permissive.