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## DIGEST

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HB 270 Engrossed

2024 Regular Session

Boyd

**Abstract:** Removes the process and fee to obtain ad valorem tax exemption for nonprofit property in New Orleans.

Present law provides, in the city of New Orleans, a process for obtaining an annual exemption from ad valorem tax granted to property of a nonprofit corporation or association.

Present law provides for the design and preparation of the application form. Provides for the submission of the application, requiring that the form be submitted to the assessor within 20 days of receipt.

Present law authorizes the assessor to evaluate and grant or deny each request for tax exemption, or grant a partial tax exemption based on the assessed value of that proportion of the property not being used for an exempt purpose. Provides that the determinations of the assessor are subject to review as provided by law.

Present law requires applicants to pay a nonrefundable fee of \$15 per listed property to fund the expense of the preparation and processing of the applications.

Present law provides for fines and penalties incurred by any individual who knowingly furnishes any false information in the application.

Proposed law repeals present law.

(Repeals R.S. 33:2828)