
DIGEST

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HB 183 Original

2025 Regular Session

Bourriaque

Abstract: Provides for the procedure and notice requirements for the inspection of assessment lists, the procedures and notice requirements for challenges to the correctness of assessments with boards of review, and reviews by the La. Tax Commission.

Present law requires each assessor, in all parishes except Orleans, after preparing and making lists showing the assessment of property in the parish, to expose the assessment lists daily for inspection by taxpayers and other interested persons for 15 days beginning no earlier than August 15th and ending no later than September 15th each year. In Orleans Parish, the assessor is required to expose assessment lists daily, except Saturday, Sunday, and legal holidays, for inspection by taxpayers and other interested persons beginning July 15th through August 15th each year unless August 15th falls on a weekend or a legal holiday and the inspection period is extended until the next business day.

Proposed law retains present law.

Present law requires each assessor to provide notice of the exposure period in accordance with rules published by the La. Tax Commission (LTC).

Proposed law changes present law by requiring assessors to give notice of the exposure period by publishing the dates, time, and place of the public exposure of assessment lists in a newspaper of general circulation in the parish or on the websites of the parish governing authority and the parish assessor. Further requires notice to be published at least twice within a period of not sooner than 21 days nor later than seven days prior to the beginning of the 15-day exposure period. Proposed law specifies information that must be included in the notice.

Proposed law requires each assessor to notify the LTC of the public exposure dates at least 21 days prior to the beginning of the public exposure period. Further requires the LTC to publish these dates on its website.

Present law requires assessors in each parish to certify assessment lists including changes made during the inspection period to the board of review (hereinafter "board") within three days of conclusion of the inspection period. Present law requires the assessor in Orleans Parish to certify the assessment list including changes made during the inspection period to the board by Oct. 1st of each year. Further requires the board in each parish to conduct public hearings for all persons desiring to be heard on property assessments. Notice of public hearings shall be given by each assessor in accordance with rules established by the LTC.

Proposed law retains present law as it relates to Orleans Parish but changes present law for all other parishes by requiring assessors to certify assessment lists to the board within three *business* days of conclusion of the inspection period.

Present constitution requires the correctness of assessments by the assessor to first be reviewed by the parish governing authority sitting as the board, then by the LTC, and finally by the courts, in accordance with procedures established by present law.

Proposed law retains present law but further requires a board to conduct public hearings on timely filed real and personal property complaints within 28 days of receipt of certified assessment lists from the assessor. Proposed law requires each assessor to publish two notices of the board appeal hearing date in the local newspaper or on both the website of the parish governing authority and the website of the assessor, during a period not sooner than 21 days nor later than seven days prior to the hearing date, and to provide an affidavit demonstrating proof of publication to the board and the LTC. Further requires the LTC to publish the dates of the board hearings on its website.

Present law requires the board to consider the written or oral complaint of any person who timely files reports as required in present law and who provides the board no less than seven days prior notice either through appearing in person at the board's office or by filing the complaint by certified mail or fax transmission no later than seven days prior to the public hearing. Further requires the board to consider the written or oral complaint of an affected tax recipient body if notice is provided to the board pursuant to present law and the board is furnished with the owner's name and address, a description of each property contested, and the assessment number of each property contested. The board may make a determination to increase or decrease the assessment of immovable or movable property made by the assessor in accordance with the fair market or use valuation determined by the board.

Proposed law changes the procedure for a taxpayer or an affected tax recipient body to contest the correctness of an assessment to the board by increasing the number of days in advance of the public hearing that a complaint must be filed either in person, by certified mail, or fax transmission to the board from seven days to 21 days prior to the public hearing. Proposed law further requires the complaint to be in writing and to include the assessment amount determined by the assessor, an explanation of why the taxpayer believes the assessment amount determined by the assessor is incorrect, and the assessment amount the taxpayer believes is correct.

Proposed law requires that all evidence a taxpayer requests the board to consider be filed at the time the complaint is filed. Evidence not submitted with the complaint is prohibited from being considered absent a showing that the additional evidence is material and that good cause exists for failing to timely present the additional evidence to the board.

Proposed law retains present law with respect to the information that an affected tax recipient body is required to furnish to the board.

Proposed law limits the review of the correctness of an assessment by an assessor to the review of evidence presented to the assessor prior to the deadline for filing a complaint with the board.

Witnesses may be utilized to authenticate or explain otherwise admissible evidence. Proposed law prohibits the limitation of admissible data, guides, and resources that are publicly accessible.

Present law requires the validity of each assessment to be determined on its own merits using recognized appraisal techniques. Present law authorizes the board to make a determination to increase or decrease the assessment of immovable or movable property made by the assessor in accordance with fair market or use valuation determined by the board.

Proposed law retains present law with respect to the validity of each assessment being determined on its own merit but changes present law by authorizing the board to increase or decrease an assessment if the assessment is in violation of present constitution or present law, in excess of the authority of the assessor, made on an unlawful procedure, affected by another error of law, is arbitrary or capricious, or not supported by a preponderance of evidence as determined by the board.

Present law provides that determinations by the board are final unless appealed to the LTC. Provides that appeals to the LTC are governed by rules established by the LTC. Present law requires assessment lists to be certified and sent to the LTC on the 15th day after the board commences public hearings on the lists.

Proposed law retains present law with regard to the finality of determinations by the board unless appealed but specifies that appeals to the LTC must be made within 15 days of the entry of the board's determination. Proposed law changes present law to require assessment lists to be certified and sent to the LTC on the 3rd day after the board *concludes* public hearings on the lists.

Proposed law prohibits liability from being imposed on the board, their members, or employees based for the performance or failure to perform their duties. However, this limitation does not extend to acts or omissions which constitute criminal, fraudulent, malicious, intentional, willful, outrageous, reckless, or flagrant misconduct.

Effective July 1, 2025.

(Amends R.S. 47:1992(A)(1)(a), (B)(1), and (C)-(E); Adds R.S. 47:1992(H); Repeals R.S. 47:1992(F))