

2025 Regular Session

HOUSE BILL NO. 183

BY REPRESENTATIVE BOURRIAQUE

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/AD VALOREM TAX: Provides for the inspection of assessment lists, challenges to the correctness of assessments, and reviews by boards of review and the La Tax Commission

1 AN ACT

2 To amend and reenact R.S. 47:1992(A)(1)(a), (B)(1), and (C) through (E), to enact R.S.
3 47:1992(H), and to repeal R.S. 47:1992(F), relative to ad valorem taxes; to provide
4 for the inspection of assessment lists; to provide for public hearings conducted by a
5 board of review; to provide for certain notice requirements and limitations; to
6 provide for certain actions related to the correctness of an assessment; to provide for
7 the procedure for reviews related to the correctness of an assessment; to provide for
8 the consideration of certain evidence in the review of the correctness of an
9 assessment; to provide for requirements and limitations with respect to certain
10 evidence; to provide for certain determinations by a board of review; to provide for
11 appeals to the Louisiana Tax Commission; to provide for the limitation of liability
12 under certain circumstances; to provide for an effective date; and to provide for
13 related matters.

14 Be it enacted by the Legislature of Louisiana:

15 Section 1. R.S. 47:1992(A)(1)(a), (B)(1), and (C) through (E) are hereby amended
16 and reenacted and R.S. 47:1992(H) is hereby enacted to read as follows:

17 §1992. Inspection of assessment lists; ~~notification and review of assessments by~~
18 board of review, hearing officers

A.(1)(a)(i) After each assessor has prepared and made up the lists showing the assessment of immovable and movable property in and for his parish or district, his lists shall be exposed daily for inspection by the taxpayers and other interested persons for a the period provided for in Subsection F of this Section of fifteen days. Except in the parish of Orleans, the period for inspection of the assessment lists in each parish shall begin no earlier than August fifteenth and end no later than September fifteenth of each year.

(ii) Each assessor shall give notice of ~~such~~ the exposure for inspection in accordance with rules and regulations established by the Louisiana Tax Commission by publishing the dates, time, and place of the public exposure in a newspaper of general circulation in his parish or on the websites of the parish governing authority and the parish assessor. Notice shall be published at least twice within a period of not sooner than twenty-one days nor later than seven days prior to the beginning of the fifteen-day period of exposure. This notice shall include the following statement: "PLEASE NOTE: You must submit all information concerning the value of your property to your assessor before the deadline for filing an appeal with the Board of Review. The failure to submit this information may prevent you from relying on that information should you protest your value."

19 (iii) Each assessor shall notify the Louisiana Tax Commission of the public
20 exposure dates at least twenty-one days prior to the beginning of the public exposure
21 period, and the commission shall publish the dates on its website.

* * *

B.(1) Except as provided for in Paragraph (2) of this Subsection, after the lists of each assessor have been exposed for inspection for the period provided for in Subsection F A of this Section, the lists as changed by each assessor shall be certified to the board of review within three business days, ~~which board shall conduct public hearings for all persons or their representatives desiring to be heard on the assessments of immovable and movable property. Notice of such public hearings shall be given by each assessor in accordance with rules and regulations established~~

1 ~~by the Louisiana Tax Commission.~~ The valuations listed on the assessment list
2 certified by the assessor shall be final unless a complaint is timely filed with the
3 board of review.

4 * * *

5 C.(1) Article VII, Section 18(E) of the Constitution of Louisiana provides
6 that the correctness of assessments by the assessor shall be subject to review first by
7 the parish governing authority sitting as the board of review, then by the Louisiana
8 Tax Commission or its successor, and finally by the courts, all in accordance with
9 procedures established by law. The board of review shall conduct public hearings
10 to hear timely filed real and personal property complaints of taxpayers or bona fide
11 representatives of an affected tax recipient body within twenty-eight days of receipt
12 of the assessment lists as certified by the assessor. Each assessor shall publish two
13 notices of the board of review appeal hearing date in the local newspaper or, on both
14 the website of the parish governing authority and the website of the assessor, during
15 a period not sooner than twenty-one days nor later than seven days prior to the
16 hearing date. The assessor shall provide the board of review and the Louisiana Tax
17 Commission with an affidavit demonstrating proof of publication. The commission
18 shall publish the dates of the board of review hearings on its website.

19 ~~(2) The board of review shall consider the written or oral complaint of any~~
20 ~~person desiring to be heard~~ Any taxpayer who has timely filed the report or reports
21 as required by Chapter 6 of this Subtitle III of this Title, R.S. 47:2301 et seq., and
22 ~~who has provided to the board of review at least seven days prior notice either~~
23 ~~through appearing~~ or bona fide representatives of an affected tax recipient body shall
24 have the right to file a complaint for review of the correctness of an assessment by
25 an assessor with the board of review. The complaint shall be filed in person at the
26 board of review's office no later than twenty-one days prior to the public hearing or
27 by filing ~~such~~ the complaint by means of certified mail which shall be received at the
28 board office no later than ~~seven~~ twenty-one days prior to the public hearing or by

1 facsimile transmission to the board office which shall be received at the board office
2 no later than ~~seven~~ twenty-one days prior to the public hearing.

3 (3) The complaint shall be in writing and shall include the assessment
4 amount determined by the assessor, an explanation of why the taxpayer believes the
5 assessment amount determined by the assessor is incorrect, and the assessment
6 amount the taxpayer believes is correct. The taxpayer shall file all evidence that the
7 taxpayer requests the board of review to consider at the time the complaint is filed.
8 Evidence not submitted with the complaint shall not be considered absent a showing
9 that the additional evidence is material and that good cause exists for failing to
10 timely present the additional evidence to the board of review.

11 (4) ~~Contrary~~ Notwithstanding any provisions of law ~~notwithstanding to the~~
12 contrary, the written ~~or oral~~ complaint of any bona fide representative of an affected
13 tax recipient body shall be considered by the board of review provided ~~such~~ the
14 representative has provided notice to the board in the manner provided in this
15 Section and has furnished the owner's name and address, a description of each
16 property contested, and the assessment number of each property contested. Nothing
17 contained ~~herein~~ in this Subsection shall be construed to authorize a tax recipient
18 body to challenge the assessment of all property within its taxing jurisdiction in a
19 single complaint.

20 (5) Review of the correctness of an assessment by an assessor shall be
21 confined to review of evidence presented to the assessor prior to the deadline for
22 filing a complaint with the board of review. Witnesses may be utilized to
23 authenticate or explain evidence which is otherwise admissible pursuant to the
24 provisions of this Subsection. Nothing in this Paragraph shall be construed to limit
25 any of the following otherwise admissible data, guides, and resources that are
26 publicly accessible:

27 (a) Aerial or other photography.

1 **(b) Public records of clerks of court or other political subdivisions in the**
2 **parish of the assessment, including but not limited to building permits, conveyance**
3 **records, city directories, occupancy permits, or demolition permits.**

4 **(c) Public records of the Department of Energy and Natural Resources**
5 **including but not limited to data from the Strategic Online Natural Resource**
6 **Information System.**

7 **(d) Sales data including but not limited to multiple listing service reports.**

8 **(e) Published cost data or cost guides and their related sources.**

9 **(f) Rules, advisories, or guidance promulgated by the Louisiana Tax**
10 **Commission.**

11 **(6) The validity of each assessment shall be determined on its own merits**
12 **using recognized appraisal techniques. The board of review may make a**
13 **determination to increase or decrease the assessment of immovable or movable**
14 **property made by the assessor in accordance with the fair market or use valuation**
15 **determined by the board if the assessment is any of the following:**

16 **(a) In violation of constitutional or statutory provisions.**

17 **(b) In excess of the authority of the assessor.**

18 **(c) Made upon an unlawful procedure.**

19 **(d) Affected by another error of law.**

20 **(e) Arbitrary or capricious or characterized by abuse of discretion or clearly**
21 **unwarranted exercise of discretion.**

22 **(f) Not supported and sustainable by a preponderance of evidence as**
23 **determined by the board of review. If the board of review finds that an assessment**
24 **is neither supported nor sustainable by a preponderance of evidence, the board of**
25 **review shall make its own determination and conclusions of fact by a preponderance**
26 **of evidence based upon its own evaluation of the record evidence reviewed in its**
27 **entirety including otherwise admissible first-hand witness testimony.**

28 **D. All determinations by the board of review shall be final unless timely**
29 **appealed to the tax commission. Any taxpayer, or assessor, or bona fide**

1 representative of an affected tax recipient body dissatisfied with the determination
2 of the board of review may appeal to the tax commission within fifteen days of the
3 entry of the determination by the board of review in accordance with rules and
4 regulations established by the tax commission.

5 E. On the ~~fifteenth~~ third day after the board of review ~~shall have commenced~~
6 ~~the concludes~~ public hearings as provided ~~herein in this Section~~, the assessment lists,
7 together with any changes in connection therewith, shall be certified and sent to the
8 tax commission ~~within three days~~.

9 * * *

10 H. Liability shall not be imposed on the boards of review or their members
11 or employees based upon the exercise or performance or the failure to exercise or
12 perform their duties pursuant to this Section. The provisions of this Subsection shall
13 not apply to acts or omissions which constitute criminal, fraudulent, malicious,
14 intentional, willful, outrageous, reckless, or flagrant misconduct.

15 Section 2. R.S. 47:1992(F) is hereby repealed in its entirety.

16 Section 3. This Act shall become effective on July 1, 2025.

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)]

HB 183 Engrossed

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))