



LEGISLATIVE FISCAL OFFICE  
Fiscal Note

Fiscal Note On: **HB 183** HLS 25RS 181

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 16, 2025	9:31 AM	<b>Author:</b> BOURRIAQUE
<b>Dept./Agy.:</b> LA Tax Commission / Local Assessors / Police Jury		
<b>Subject:</b> Assessment Lists and Appeals at the Parish Level		<b>Analyst:</b> Noah O'Dell

TAX/AD VALOREM TAX

EG NO IMPACT See Note

Page 1 of 1

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

Current law provides for exposure of assessment lists for inspection by taxpayers and interested persons and specifies a time frame for assessors to notify the LA Tax Commission (LTC) of changes made following the inspection period. Current law provides for procedures related to notification to the public for the board of review to conduct public hearings and procedures for taxpayers related to appeals to the local board of review.

Proposed law specifies the exact wording, method, and frequency for assessors to notify the public about the exposure period of assessment lists and the deadline for filing an appeal. Proposed law also revises procedures related to appeals made to the local board of review and considerations when the board makes a determination.

Effective July 1, 2025

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
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	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Annual Total	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
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	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Annual Total	<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.

REVENUE EXPLANATION

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

Senate

Dual Referral Rules

House

☐ 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

☐ 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

☐ 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

☐ 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}



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