

HOUSE SUMMARY OF SENATE AMENDMENTS

HB 812

2026 Regular Session

Brass

ASSESSORS: Authorizes limited increases in annual compensation for assessors in each parish

Synopsis of Senate Amendments

1. Prohibits an assessor who assesses property in violation of an exemption for certain aircraft provided in present law from being eligible for any compensation increase authorized by proposed law.
2. Makes technical changes.

Digest of Bill as Finally Passed by Senate

Present law requires that parish assessors receive annual compensation in specified amounts for performance of the duties required of them by present law. Specifies that assessors' annual compensation shall be based on the population of their respective parishes as follows:

- (1) In any parish with a population of 50,000 or less, annual compensation of \$88,290.
- (2) In any parish with a population of 50,001 to 249,999, annual compensation of \$98,290.
- (3) In any parish with a population greater than 250,000, annual compensation of \$108,290.

Present law authorizes the following compensation in addition to the amounts specified above:

- (1) 10% of annual compensation as a personal expense allowance.
- (2) A one-time 7% increase after attainment of the certified La. assessor designation and approval by a certification committee.
- (3) A one-time \$10,000 increase effective July 1, 1999.
- (4) A one-time increase of an amount not exceeding \$7,000.
- (5) An increase of up to 4% per calendar year over four calendar years beginning in 2013 and ending in 2016.
- (6) A one-time increase in calendar year 2023 of an amount not exceeding 5%.
- (7) An increase of an amount not exceeding 5% for the term beginning after Dec. 31, 2024.

Proposed law retains present law but requires that the annual compensation for each assessor be increased by 5% annually through calendar year 2029. Stipulates, however, that this additional compensation shall become effective only if the assessor publishes notice of his intent to increase his compensation on two separate days in the parish's official journal, with the last of the two notices published at least 30 days prior to the date of the compensation increase.

Proposed law states that its intent is to authorize for each assessor four compensation

increases, in the number of one increase per year, in the period 2026 through 2029.

Proposed law prohibits an assessor who, for any taxable year ending after Dec. 31, 2025, assesses property in violation of an exemption for certain aircraft provided in present law from being eligible for any compensation increase authorized by proposed law.

Effective July 1, 2026.

(Amends R.S. 47:1907(A)(1); Adds R.S. 47:1907(N))