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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Doiron.

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DIGEST

Present law provides that parish tax assessors shall receive annual compensation based upon the following compensation schedule depending on the population of the parish in which they serve:

Population	Compensation
(a) Greater than 250,000	\$108,290
(b) 50,001 to 249,999	\$ 98,290
(c) 50,000 or less	\$ 88,290

Present law provides a one-time increase in compensation of 7% of the assessor's annual salary upon his certification as a certified Louisiana assessor (CLA).

Present law provides that, beginning on July 1, 1999, the annual compensation of each assessor shall be increased by \$10,000.

Present law, beginning on July 1, 2003, authorized each assessor to increase his annual compensation by up to \$7,000.

Proposed law authorizes each assessor to increase his annual compensation by up to 4% each calendar year for four calendar years, beginning calendar year 2013.

Effective July 1, 2013.

(Amends R.S. 47:1907(A)(1); adds R.S. 47:1907(K))