

Regular Session, 2013

HOUSE BILL NO. 369

BY REPRESENTATIVE KLECKLEY AND SENATOR JOHNS

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

TAX/AD VALOREM TAX: Provides relative to information included in certain taxpayer notifications from assessors

1 AN ACT

2 To amend and reenact R.S. 47:1987(B)(2), relative to notices related to ad valorem property
3 taxes; to require certain information to be included in such notices; to provide
4 relative to the uniformity of such notices; to provide for an effective date; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1987(B)(2) is hereby amended and reenacted to read as follows:

8 §1987. Time when listing of property concluded

9 * * *

10 B.

11 * * *

12 (2) Taxpayers shall be provided notice of their assessment by mailing such
13 information to the taxpayer at the same address to which the notice of tax due is sent
14 by the collector of the taxes no later than the first day of the exposure period
15 provided for by R.S. 47:1992. The actual mailing of the notice by the assessor shall
16 constitute full compliance with this Subsection. The notice required pursuant to the
17 provisions of this Subsection shall include the taxpayer's estimated property tax
18 assessment and property value for the current year and the property tax assessment
19 and property value for the previous year. The Louisiana Tax Commission shall
20 design a notice which shall be uniform throughout the state and which shall be an

