



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 369 HLS 13RS 381
Bill Text Version: ENGROSSED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 30, 2013 4:27 PM Author: KLECKLEY
Dept./Agy.: Louisiana Assessors Association Analyst: Julie Betz
Subject: Notification to Taxpayer of Property Assessments

TAX/AD VALOREM TAX EG NO IMPACT See Note Page 1 of 1
Provides relative to information included in certain taxpayer notifications from assessors

Purpose of Bill: This measure provides that the assessor's notice shall also include the taxpayer's property tax assessment and property value for the current year and the property tax assessment and property value for the previous year.

The measure also requires the Louisiana Tax Commission to design the notice which shall be uniform throughout the state and which shall be an appropriate size so as to clearly indicate to the taxpayer the change in the property's value.

Table with 7 columns: EXPENDITURES, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table with 7 columns: REVENUES, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

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) >= \$500,000 Annual Fiscal Cost {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}

Joy Irwin
Director of Advisory Services