
DIGEST

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Kleckley

HB No. 369

Abstract: Requires the assessor's notice to the taxpayer to include the current year and previous year's property tax assessment and property value and to clearly indicate the change in the property's value.

Present law requires assessors to provide notice to a taxpayer of the amount of the assessment of the taxpayer's property, including supplemental assessments, in any tax year in which property is reappraised and valued pursuant to present constitution and when the taxable assessment of the taxpayer's property for a tax year increases by 15% or more from its assessment in the previous tax year.

Proposed law retains present law but adds that the notice shall include the taxpayer's property estimated tax assessment and property value for the current year and the property tax assessment and property value for the previous year. Additionally requires the Louisiana Tax Commission to design the notice which shall be used by all assessors in the state and which shall be an appropriate size so as to clearly indicate to the taxpayer the change in the property's value.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1987(B)(2))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Specified that the notice shall include the taxpayer's estimated property tax assessment and property value for the current year.
2. Changed the entity required to design the uniform notice from the La. Assessor's Association to the La. Tax Commission.

House Floor Amendments to the engrossed bill.

1. Adds provision requiring all assessors to use the notice designed by the Louisiana Tax

Commission.