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

DIGEST

Murray (SB 28)

Present law provides that after the lists of each assessor have been exposed for inspection, the lists as changed by each assessor shall be certified to the board of review within three days. Further requires the board of review to conduct public hearings for all persons or their representatives desiring to be heard on the assessments of immovable and movable property.

Proposed law retains present law for all parishes except Orleans Parish. Proposed law requires the assessor in Orleans Parish to certify the list as changed by the assessor and to submit such list to the board of review by Oct. 1 of each year.

Present law requires that each parish provide for a 15-day period for inspection of assessment lists. Further requires that the inspection period begin no earlier than Aug. 15 and end no later than Sept. 15.

Proposed law retains present law for all parishes except for Orleans Parish. Proposed law requires, beginning in tax year 2013, that the period for inspection of assessment lists in Orleans Parish be for a period of 32 calendar days, beginning no earlier than July 15 and ending no later than Aug. 15 of each year. If Aug. 15 falls on a weekend or legal holiday, the period shall be extended until the next business day.

Present law requires the assessment lists of immovable and movable property in Orleans Parish to be exposed daily, except Saturday, Sunday, and legal holidays, for inspection by taxpayers and other interested persons during the period of Aug. 1 through Aug. 15 of each year unless Aug. 15 falls on a weekend or a legal holiday, then the period shall extend until the next business day. On or before the tenth business day after the completion of public inspection, the assessor shall certify his rolls to the board of review.

Proposed law changes present law to extend the period of inspection of assessment lists in Orleans Parish from Aug. 1 through Aug. 15 of each year to July 15 through Aug. 15 of each year. Further changes the time for the assessor to certify his rolls to the board of review from the tenth business day after completion of public inspection to Oct. 1 of each year.

Present law requires that complaints received by the assessor's office be forwarded to the board of review within seven business days after the last date in which the lists are exposed.

Proposed law changes present law to require that complaints received by the assessor's office be forwarded to the board of review within 10 business days after the last date in which written complaints are received by the assessor.

Effective June 15, 2013.

(Amends R.S. 47:1992(B), (F), and (G)(1) and (2)(b))

Summary of Amendments Adopted by House

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

1. Changes references from the tax commission to the Louisiana Tax Commission.