



# OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **HB 122** HLS 13RS 564

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> June 3, 2013 4:24 PM	<b>Author:</b> THIBAUT
<b>Dept./Agy.:</b> Tax Assessors and Tax Collectors	<b>Analyst:</b> Krista Baker-Hernandez
<b>Subject:</b> Separate Assessments for Undivided Interests	

TAX/AD VALOREM TAX EN NO IMPACT LF EX See Note Page 1 of 1  
Authorizes an assessor to make separate assessments of undivided interests in tax parcels under certain circumstances

**Purpose of Bill:** This measure authorizes but does not obligate tax assessors, at the request of a tax debtor, to make separate assessments in cases where there are undivided interests (i.e. co-owners) in a parcel of land.

The proposed legislation adds back wording that was removed from R.S. 47:2126 by ACT No. 836 of the 2012 Regular Legislative Session. Currently, R.S. 47:2126 only requires one assessment for each tax parcel, including property having co-owners.

EXPENDITURES	2013-14	2014-15	2015-16	2016-17	2017-18	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

REVENUES	2013-14	2014-15	2015-16	2016-17	2017-18	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### EXPENDITURE EXPLANATION

**There is no anticipated direct material effect on governmental expenditures as a result of this measure.**

Officials with the Assumption, Bossier, East Baton Rouge, and Vermilion Parish Tax Assessor Offices stated that making separate assessments will not increase their expenditures. In addition, an official with the East Baton Rouge Parish Sheriff's office does not expect any impact on expenditures as a result of making separate assessments for properties with undivided interests.

### REVENUE EXPLANATION

**There is no anticipated direct material effect on governmental revenues as a result of this measure.**

- |   |  |              |
|---|--|--------------|
| <u>Senate</u>   | <u>Dual Referral Rules</u>   | <u>House</u> |
| <input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}       | <input type="checkbox"/> 6.8(F) >= \$500,000 Annual Fiscal Cost {S}                        |              |
| <input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} | <input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S} |              |

**Joy Irwin**  
Director of Advisory Services