

Regular Session, 2013  
HOUSE BILL NO. 369

# ACT No. 154

BY REPRESENTATIVE KLECKLEY AND SENATOR JOHNS

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

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

§1987. Time when listing of property concluded

\* \* \*

B.

\* \* \*

(2) Taxpayers shall be provided notice of their assessment by mailing such information to the taxpayer at the same address to which the notice of tax due is sent by the collector of the taxes no later than the first day of the exposure period provided for by R.S. 47:1992. The actual mailing of the notice by the assessor shall constitute full compliance with this Subsection. The notice required pursuant to the provisions of this Subsection shall include the taxpayer's estimated property tax assessment and property value for the current year and the property tax assessment and property value for the previous year. The Louisiana Tax Commission shall design a notice which shall be used by all assessors throughout the state and which shall be of an appropriate size to clearly indicate to the taxpayer the change in the property's value.

\* \* \*

1           Section 2. This Act shall become effective upon signature by the governor or, if not  
2 signed by the governor, upon expiration of the time for bills to become law without signature  
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
5 effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_