

Regular Session, 2013
HOUSE BILL NO. 122
BY REPRESENTATIVE THIBAUT

ACT No. 379

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

1 AN ACT

2 To amend and reenact R.S. 47:2126, relative to ad valorem taxation; to provide relative to
3 the assessment of certain property; to authorize an assessor to make separate
4 assessments of certain property under certain circumstances; and to provide for
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:2126 is hereby amended and reenacted to read as follows:

8 §2126. Duty of assessors; single assessment; exception

9 Each assessor shall deliver to the appropriate tax collector the tax roll for the
10 year in which taxes are collectible by November fifteenth of each calendar year,
11 except as otherwise provided by law. At the same time, the assessor may file the tax
12 roll in the mortgage records of the parish in which property subject to the taxes is
13 located. The assessor shall use reasonable efforts to list on the tax roll all co-owners
14 of record of the property, or if there has been a tax sale to a party other than a
15 political subdivision, the tax sale purchaser and the other owners, to the extent their
16 interests were not sold at tax sale. The tax roll shall be updated as of January first
17 or later of the year in which the taxes are collectible. There shall be only one
18 assessment for each tax parcel, and the full assessment shall be on each tax bill sent
19 pursuant to R.S. 47:2127(C); however, if requested by a tax debtor, the assessor may,

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 but shall not be obligated to, make separate assessments for undivided interests in
2 each tax parcel.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____