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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Laura Gail Sullivan.

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## DIGEST

Riser (SB 360)

Present law, relative to actions requiring an assessor to defend the "correctness" of an assessment, requires each tax recipient body to reimburse the assessor on a pro rata basis for the expense involved in the defense if the tax commission upholds the assessor's valuation within 10%.

Proposed law retains present law and applies such reimbursement to expenses incurred in an assessor's successful defense of the "legality" of an assessment.

Proposed law further requires reimbursement to be paid to the assessor by the tax collector from the taxes that were successfully defended prior to disbursement of the remaining balance to the affected tax recipient bodies.

Present law requires the assessor to furnish an itemized expense voucher detailing the amounts appropriated for defense of the assessment.

Proposed law retains present law and specifies that the voucher shall be furnished to the tax collector.

Proposed law deletes requirement for the assessor to:

- (1) Receive prior approval from a certain proportion of tax recipient bodies before contracting obligations.
- (2) Give them advance notice before employing counsel or appraisers.
- (3) Provide an estimate of anticipated expenses.

Proposed law provides that it is applicable to disputes pending on the effective date of proposed law and all disputes arising thereafter.

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

(Amends R.S. 47:1989.1(A) and (B); repeals R.S. 47:1989.1(C))