Regular Session, 2014

HOUSE BILL NO. 1202

BY REPRESENTATIVE STOKES

TAX/AD VALOREM TAX: Provides for procedures and requirements relative to the supplemental assessment roll for omitted or erroneously assessed properties

1	AN ACT
2	To amend and reenact R.S. 47:1966(A) and (E), relative to the assessment of property for
3	ad valorem taxation; to provide with respect to the listing and assessment of omitted
4	or erroneously assessed property; to provide requirements and procedures for the
5	assessor; to provide with respect to the public inspection period for supplemental
6	assessment rolls; to require notice to property owners and the Louisiana Tax
7	Commission; to provide with respect to appeals of supplemental assessments; to
8	provide for definitions; to provide for effectiveness; and to provide for related
9	matters.
10	Be it enacted by the Legislature of Louisiana:
11	Section 1. R.S. 47:1966(A) and (E) are hereby amended and reenacted to read as
12	follows:
13	§1966. Listing and assessing of omitted and erroneously assessed property
14	A.(1) If any tract or lot of land or other property shall be omitted in the
15	regular annual assessment roll of any year or series of years, or in any way
16	erroneously assessed, it, when discovered, shall be assessed by the assessor or tax
17	collector for the whole period during which the property may have been omitted or
18	improperly erroneously assessed, and shall be subject to the state, parish, municipal,
19	and levee taxes, which have been or may hereafter be assessed against the property
20	in accordance with law. No back taxes for more than three years shall be assessed

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1 against omitted or improperly erroneously assessed property. Assessments of 2 omitted or improperly erroneously assessed property shall appear upon a 3 supplemental assessment roll and be filed in the same manner as regular tax rolls. 4 The assessed value of omitted or erroneously assessed property appearing in a supplemental assessment roll shall be determined in accordance with the 5 Constitution of Louisiana and Louisiana law and regulations applicable to 6 7 determining the assessed value of similar property of a like kind in the preparation 8 of a regular annual assessment roll for the respective tax year.

9 (2)(a) A notice by mail shall be given The assessor shall notify the owner or 10 owners of the property subject to the supplemental assessment advising them that the 11 assessment roll is completed, and that it is will be exposed for examination public 12 inspection for ten consecutive business days no less than fourteen nor more than thirty days after the postmark date of the notice, that the public inspection shall 13 14 occur in the office of the assessor whether the tax is on movable or immovable 15 property, and that ten days are allowed during the public inspection period, the 16 parties are permitted to make to the assessors any protest they may wish to urge 17 against the assessment. The notice to owners shall be made by certified mail at least 18 fourteen days before the start of the public inspection period, and the postmark date 19 shall be the date of notice. The assessor shall also notify the tax commission of the 20 public inspection period by certified mail, facsimile, or electronic mail at least 21 fourteen days before the start of the public inspection period, and the postmark date 22 or date of actual electronic transmission shall be the date of notice. In no event shall 23 the public inspection period start until at least fourteen days have elapsed from the 24 dates of notice for both the property owner or owners and the tax commission.

(b) In case of unknown owners, notice shall be published twice during a
period of ten days in a daily newspaper published in the city of New Orleans and in
other parishes as provided hereafter.

(c) Notwithstanding Subparagraph (b) of this Paragraph, in case of unknown
 owners, in any parish which contains a municipality with a population of three

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hundred thousand or more as determined by the latest federal decennial census,
notice shall be published twice during a period of fifteen days in a newspaper or
other publication that (i) is domiciled in such parish, (ii) is published in the English
language at least weekly, (iii) meets the requirements of R.S. 43:200(3)(a), (b), and
(c), and (iv) has maintained a total circulation of at least thirty thousand for at least
five consecutive years prior to publishing such notice.

7 (3) In case there is no protest the assessment without any further requisite 8 or formality of any kind shall be final and conclusive on the parties assessed. Once 9 the public inspection period provided for in Subparagraph (a) of Paragraph (2) of this 10 Subsection has begun, for purposes of the supplemental assessment roll, the assessor, 11 the local board of review, the tax commission, and the tax collector shall adhere to 12 the Constitution of Louisiana and Louisiana laws and regulations applicable to a 13 regular annual assessment roll and to any tax bill issued pursuant thereto. 14 Supplemental assessment rolls shall be submitted to the tax commission for 15 certification in the same manner as regular annual assessment rolls.

16 (4) In the event of any such protest, the decision of the assessors thereon 17 shall be promptly made and be final; the assessment without further formality and 18 requisite of any kind shall be binding and conclusive on the parties assessed; 19 however the parties assessed can appeal to the courts within five days from the 20 decision of the assessor on the protest, which decision shall be deemed notice, and 21 the delay of five days shall begin from the day of entry by the assessors of the words 22 "appeal rejected" on the supplemental roll. Any taxpayer objecting to the 23 supplemental assessment roll and any tax bills issued pursuant thereto shall be 24 entitled to proceed under all provisions of the Constitution of Louisiana and 25 Louisiana laws and regulations applicable to such objections to a regular annual 26 assessment roll and any tax bill issued pursuant thereto.

27 (5) For purposes of this Section, the following terms shall have the following
 28 meanings:

1	(a) "Erroneously assessed" shall mean a property assessment that contains
2	an error by the assessor and appears in the regular annual assessment roll for that tax
3	year. "Erroneously assessed" shall not mean an error of judgment by the assessor in
4	arriving at the assessed value of the property that appears in the regular annual
5	assessment roll for that year.
6	(b) "Omitted" shall mean any tract or lot of land or other property subject to
7	ad valorem taxation for a tax year that does not appear in the regular annual
8	assessment roll for that tax year either individually or as a component of any
9	property.
10	* * *
11	E. The tax commission may require assessors to place on the rolls any
12	omitted property at any time before filing them with the tax collector, and may
13	require the same duty of the tax collector after filing, and may require the assessor
14	or tax collector to extend such property for the current and back taxes on the
15	valuation fixed by the tax commission for other similar property of like kind, or such
16	percentage thereof as is appropriate.
17	Section 2. This Act shall become effective on January 1, 2015; if vetoed by the
18	governor and subsequently approved by the legislature, this Act shall become effective on
19	January 1, 2015, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Stokes

HB No. 1202

Abstract: Provides for notices to property owners, public inspection periods, and appeals for property tax assessments for properties omitted from or erroneously assessed in the regular annual assessment

<u>Present law</u> establishes procedures for the listing and assessing of property which was omitted from or erroneously assessed in the regular annual assessment for development of the tax roll. The assessor is required to develop a supplemental assessment, notify the property owner by mail of the timing of the 10 day public inspection period for the supplemental assessment, and consider appeals of owners which are made during the public inspection period.

<u>Proposed law</u> retains <u>present law</u> requiring notification to property owners but adds requirements that the notice be sent via certified mail at least 14 days before the public inspection period, and that the inspection period shall last ten consecutive business days between 14 and 30 days after the postmark date of the notice.

<u>Proposed law</u> requires the assessor to notify the tax commission of the public inspection period for the supplemental assessment roll by certified mail, facsimile, or electronic mail no later than 14 days prior to the beginning of the inspection period.

<u>Present law</u> provides that a supplement assessment that is not protested during the public inspection period becomes final, with no further opportunity for appeal.

<u>Proposed law</u> deletes <u>present law</u> regarding a supplemental assessment which was *not protested* and provides that the assessment shall be subject to the same appeals and reviews provided by the state constitution and laws and regulations for an assessment contained on the regular annual assessment roll or tax bill.

<u>Present law</u> provides that if a supplemental assessment is protested during the public inspection period, the assessor shall consider the appeal and make a final determination as to the assessment. Thereafter, the owner may appeal the assessment to a court within 5 days.

<u>Proposed law</u> deletes <u>present law</u> regarding a protested supplemental assessment and provides that the assessment shall be subject to the same appeals and reviews provided by the state constitution and laws and regulations applicable to such objections for an assessment contained on the regular annual assessment roll or tax bill.

Proposed law provides definitions for "erroneously assessed" and "omitted".

Effective Jan. 1, 2015.

(Amends R.S. 47:1966(A) and (E))