

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

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
5 supplemental assessment roll shall be determined in accordance with the
6 Constitution of Louisiana and Louisiana law and regulations applicable to
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
13 thirty days after the postmark date of the notice, that the public inspection shall
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.

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

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

1 hundred thousand or more as determined by the latest federal decennial census,
2 notice shall be published twice during a period of fifteen days in a newspaper or
3 other publication that (i) is domiciled in such parish, (ii) is published in the English
4 language at least weekly, (iii) meets the requirements of R.S. 43:200(3)(a), (b), and
5 (c), and (iv) has maintained a total circulation of at least thirty thousand for at least
6 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:

Proposed law retains present law 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.

Proposed law 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.

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

Proposed law deletes present law 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.

Present law 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.

Proposed law deletes present law 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))