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## DIGEST

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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

Present law 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.

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))