

Prior law, relative to actions requiring an assessor to defend the "correctness" of an assessment, required 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%.

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

New 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.

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

New law retains prior law and specifies that the voucher shall be furnished to the tax collector.

New 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.

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

Effective upon signature of the governor (June 19, 2014).

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