
DIGEST

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HB 473 Original

2015 Regular Session

Havard

Abstract: Extends the authority to protest the assessed valuation of certain public service properties to an assessor affected by the assessment.

Present law requires the La. Tax Commission (LTC) to give notice in writing of the initial determination of the assessed valuation of public service property to the company by certified mail or by personal service upon the officer or authorized agent of the company responsible for the filing of the annual report. A company may object to the assessed valuation within 30 days after receipt of the notice of the initial determination by filing a written protest to the LTC fully disclosing the reason for protesting the initial determination. The initial determination by the LTC shall become final if no protest is filed within 30 days after receipt of the initial determination.

Proposed law retains present law and extends the authority to protest the assessed valuation in the initial valuation by the LTC to an assessor affected by the assessment. Further requires the notice to these parties to be delivered by first class mail.

Present law requires the LTC to grant a full hearing to the company not more than 180 days from the date the written protest is filed. Further provides for the assertion of objections to the initial determination, the filing of statements by the parties, the party's appearance at the hearing to protest the assessed valuation, and the right to appeal the final determination of the assessed valuation by the LTC or a district court.

Proposed law retains present law but specifies that the hearing rights apply to the protesting party rather than to the company.

Present law provides that any taxpayer asserting that a law related to the valuation or assessment of public service properties violates a federal or state law or the federal or state constitution, the provisions of present law relative to the payment of the disputed portion of taxes paid under protest shall apply. Further requires that the LTC and all affected assessors and the officers responsible for the collection of any taxes owed be made parties to such suit.

Proposed law retains present law but specifies that any party filing suit in accordance with present law shall ensure that the taxpayer is also made a party to the suit.

Proposed law limits the authority granted in proposed law to an assessor to object to an initial determination of assessed valuation of property by the La. Tax Commission from extending to

assessments for property owned by telegraph, telephone, and telecommunication companies. Further requires the La. Tax Commission to provide copies of working documents to the party protesting the assessment which indicates the basis of the assessment and the methodology used in determining the fair market value of the property within 30 calendar days of receiving the notice of protest.

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

(Amends R.S. 47:1856)