

RS 47:1992

§1992. Inspection of assessment lists; notification and review of assessments by board of review; hearing officers

A.(1)(a) After each assessor has prepared and made up the lists showing the assessment of immovable and movable property in and for his parish or district, his lists shall be exposed daily for inspection by the taxpayers and other interested persons for the period provided for in Subsection F of this Section. Each assessor shall give notice of such exposure for inspection in accordance with rules and regulations established by the Louisiana Tax Commission.

(b)(i) Except as provided for in Item (b)(ii) of this Subparagraph, a taxpayer may rely on the assessment shown in the list and such reliance shall be a defense against any claim for additional ad valorem property taxes, interest, and penalties on such property.

(ii) The assessment shown on the list may be changed to reflect an increase in assessment, including supplemental assessments pursuant to R.S. 47:1966, if the assessor shows that the taxpayer received written notice of such change at least thirty days before the last day for review by the appropriate board of review.

(iii) The provisions of Items (i) and (ii) of this Subparagraph shall not apply in the parish of Rapides.

(2) A property owner or authorized agent of the property owner may make a written request for notice of the current year's assessment of the property of which he is the owner; however, such request shall be made no sooner than the first day of June of that year, and such request shall be received by the assessor of the parish or district in which the property is located no later than June fifteenth of that same year. The authorized agent of the taxpayer shall provide with the request for the assessment, written authorization from the taxpayer for that agent to act as the authorized agent of the taxpayer in the request of the notice of an assessment. The property owner shall provide to the assessor at the time of the mailing of the notice, appropriate means for the return of the notice such as a self-addressed stamped envelope of sufficient size and adequate postage to hold the notice requested. The assessor, at no cost to him, shall deliver to the property owner through the means provided by the property owner a written notice of the assessed value of the property no later than the close of business on the third day for inspection of the assessment lists as provided for in Subsection F of this Section. However, the failure to provide the written notice provided in this Paragraph shall not result in any extension of time for an appeal of assessment.

(3) Any property owner or agent who has requested notice of assessed value pursuant to Paragraph (2) of this Subsection may also provide an email address to the assessor. If an email address is provided within the period specified in Paragraph (2) of this Subsection, the assessor shall email written notice of the assessed value of the related property on the first day for the inspection of the assessment lists as provided for in this Section. The notice required pursuant to this Paragraph shall otherwise be subject to all of the provisions of Paragraph (2) of this Subsection.

B.(1) Except as provided for in Paragraph (2) of this Subsection, after the lists of each assessor have been exposed for inspection for the period provided for in Subsection F of this Section, the lists as changed by each assessor shall be certified to the board of review within three days, which board shall conduct public hearings for all persons or their representatives desiring to be heard on the assessments of immovable and movable property. Notice of such public hearings shall be given by each assessor in accordance with rules and regulations established by the Louisiana Tax Commission.

(2) In Orleans Parish, after the list of the assessor has been exposed for inspection for the period provided for in Subsection G of this Section, the assessor shall certify the list as changed by the assessor and shall submit such list to the board of review by October first of each year. The board of review shall conduct public hearings for all persons or their representatives desiring to be heard on the assessments of immovable and movable property. Notice of public hearings shall be given by the Orleans Parish assessor in accordance with rules and regulations established by the Louisiana Tax Commission.

(3) Notwithstanding any other provision of this Subsection, if an assessor receives additional information from a taxpayer after the assessment lists have been certified to the board of review but before the filing of a complaint with the board of review, the assessor may modify the assessment to make a reduction based on the additional evidence. Any reduction pursuant to the provisions of this Paragraph shall be communicated to the taxpayer and the board of review no less than twenty-four hours prior to the board of

review's public hearing. Nothing in this Paragraph shall be construed to limit any other statutory authority to make modifications.

C. The board of review shall consider the written or oral complaint of any person desiring to be heard who has timely filed the report or reports as required by Chapter 6 of Subtitle III of this Title, R.S. 47:2301 et seq., and who has provided to the board of review at least seven days prior notice either through appearing in person at the board of review's office or by filing such complaint by means of certified mail which shall be received at the board office no later than seven days prior to the public hearing or by facsimile transmission to the board office which shall be received at the board office no later than seven days prior to the public hearing. Contrary provisions of law notwithstanding, the written or oral complaint of any bona fide representative of an affected tax recipient body shall be considered by the board of review provided such representative has provided notice to the board in the manner provided in this Section and has furnished the owner's name and address, a description of each property contested, and the assessment number of each property contested. Nothing contained herein shall be construed to authorize a tax recipient body to challenge the assessment of all property within its taxing jurisdiction in a single complaint. The validity of each assessment shall be determined on its own merits using recognized appraisal techniques. The board of review may make a determination to increase or decrease the assessment of immovable or movable property made by the assessor in accordance with the fair market or use valuation determined by the board.

D. All determinations by the board of review shall be final unless appealed to the tax commission. Any taxpayer or assessor dissatisfied with the determination of the board of review may appeal to the tax commission in accordance with rules and regulations established by the tax commission.

E. On the fifteenth day after the board of review shall have commenced the public hearings as provided herein, the assessment lists, together with any changes in connection therewith, shall be certified and sent to the tax commission within three days.

F. Except in the parish of Orleans, the period for inspection of the assessment lists as provided for in this Section in each parish shall, for the tax year beginning 1990 and in every tax year thereafter, be a period of fifteen days, beginning no earlier than August fifteenth and ending no later than September fifteenth. Beginning in tax year 2013 and in every tax year thereafter, the period for inspection of the assessment lists in Orleans Parish shall be for a period of thirty-two calendar days, beginning no earlier than July fifteenth and ending no later than August fifteenth of each year.

G. Notwithstanding any provision of law to the contrary, the procedure for inspection of assessment lists in Orleans Parish shall be as follows:

(1) The assessor shall prepare and make up the lists showing the assessment of immovable and movable property in Orleans Parish. Beginning in tax year 2013 and in every tax year thereafter, the lists shall be exposed daily, except Saturday, Sunday, and legal holidays, for inspection by the taxpayers and other interested persons during the period of July fifteenth through August fifteenth of each year unless August fifteenth falls on a weekend or a legal holiday, when the period shall extend until the next business day. The assessor shall give notice of such exposure for inspection in accordance with rules and regulations established by the Louisiana Tax Commission. On or before October first of each year, the assessor shall certify his rolls to the board of review.

(2)(a) The board of review shall consider all written complaints in which the taxpayer has timely filed the reports as required by R.S. 47:2301 et seq., and R.S. 47:2321 et seq., and which have been:

(i) Filed on the complaint form provided by the board, through the office of the assessor.

(ii) Completed in conformity with the requirements of the board of review.

(iii) Received by the office of the assessor, no later than three business days after the last date on which the lists are exposed.

(b) Any complaints received by the assessor's office shall be forwarded to the board of review within ten business days after the last date in which written complaints are received.

(3) The board of review shall convene hearings on or before September fifteenth. The board may appoint one or more board members as hearing officers, who may conduct all required public hearings of the board with or without the presence of the other members, provided that no final action may be taken unless a quorum of the board of review is present. The board may make a determination to increase or decrease the assessment of real or personal property made by the assessor in accordance with the fair market or use valuation as determined by the board.

(4) The board of review shall certify the assessment list to the Louisiana Tax Commission on or before October twentieth of each year.

Amended by Acts 1977, No. 383, §1, eff. July 10, 1977; Acts 1981, No. 455, §1, eff. July 18, 1981; Acts 1983, No. 75, §1, eff. June 17, 1983; Acts 1987, No. 865, §1, eff. July 20, 1987; Acts 1988, No. 588, §1, eff. July 14, 1988; Acts 1989, No. 36, §1, eff. Aug. 1, 1989; Acts 1989, No. 314, §1; Acts 1989, 2nd Ex. Sess., No. 12, §1, eff. July 24, 1989; Acts 1991, No. 154, §1, eff. July 2, 1991; Acts 1991, No. 289, §14; Acts 1991, No. 803, §1, eff. July 22, 1991; Acts 1995, No. 450, §1; Acts 1999, No. 1096, §1; Acts 2003, No. 670, §1, eff. June 27, 2003; Acts 2005, No. 496, §1, eff. Jan. 1, 2006; Acts 2005, 1st. Ex. Sess., No. 51, §1, eff. Jan. 21, 2006; Acts 2006, No. 391, §1; Acts 2006, No. 622, §§8 and 9, eff. Dec. 11, 2006; Acts 2009, No. 323, §1, eff. July 6, 2009; Acts 2010, No. 676, §1, eff. June 29, 2010; Acts 2013, No. 72, §1, eff. June 15, 2013; Acts 2021, No. 343, §1, eff. Jan. 1, 2022.