



## LOUISIANA PROPERTY TAX ASSESSMENT REVIEW PROCEDURES ARCANE

Local governments in Louisiana are authorized to impose annual *ad valorem* property taxes on immovable and corporeal movable property.<sup>1</sup> La. Const. of 1974 art. 6, §§ 26, 27 & 30. Property owners are required to file annual renditions prior to April 1 of each year. La. R.S. 47:2324. Locally elected assessors annually determine the fair market value and assessed value of property based upon the status and condition of taxable property on January 1 of each tax year<sup>3</sup> and are responsible for listing the assessments on the official assessment lists. La. R.S. 47:1952. The assessment lists are open for public inspection during a fifteen day period determined by the assessor. Generally, the fifteen day period

must fall between August 15 and September 15<sup>4</sup> of each year. La. R.S. 47:1992(G). During the fifteen day period, taxpayers may confirm their assessments and discuss changes to the assessments with the assessor.<sup>5</sup> La. R.S. 47:1992(A)(2). Within three days after the end of the public inspection period, the assessors must certify the assessments lists to the local boards of review, which consist of the parish governing authorities. Appeals to the boards of review must be filed with the boards of review no later than seven days prior to the board of review hearings. La. R.S. 47:1992(C). That is, the taxpayer must confirm the dates of the board of review hearings by checking for publication of the appeal

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<sup>1</sup> The terms "immovable" and "corporeal movable" are terms of law under Louisiana law. Immovable property is roughly equivalent to term "real estate" used in common law states. The term "corporeal movable property" is roughly equivalent to the term "tangible personal property" used in common law states.

<sup>2</sup> The Louisiana Constitution authorizes the state of Louisiana to impose annual *ad valorem* property taxes at rates up to 5.75 mills. La. Const. Art. VII, §19. The state of Louisiana does not currently impose an *ad valorem* property tax.

<sup>3</sup> Personal property is subject to annual revaluation. In general immovable property is reappraised every four years or as ordered by the Louisiana Tax Commission. La. Const. of 1974, Art. VII, §18(F); La. R.S. 47:2331.

<sup>4</sup> New Orleans has separate procedures for property tax protests. The assessment lists can be reviewed until August 15th and protests must be filed shortly after August 15.

<sup>5</sup> Assessors routinely make changes both before and after the fifteen day period. However, Louisiana does not provide a clear remedy for a taxpayer who fails to confirm their assessment during the public inspection period, even if the taxpayer relied on statements made by the assessor prior to the public inspection period. Thus, a taxpayer who was told by the assessor on August 1, prior to the public inspection period, that the fair market value of his property for assessment purposes was \$1 million may have no recourse if the taxpayer fails to confirm that value during the public inspection period and fails to timely appeal notwithstanding the taxpayer's reliance on the assessor's representations outside the public inspection period.

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dates in the official journal of the parish<sup>6</sup> and making sure that any appeal is filed with the board of review no later than seven days prior to the board of review hearing. The board of review is authorized to increase or decrease the assessment in accordance with the fair market or use valuation determined by the board. La. R.S. 47:1992(C).

Although the board of review hearing is a constitutionally mandated step in the appeal process, the hearing is generally brief and unrewarding for taxpayers. At the hearing the parish police jury or council will sit as the members of the board of review. There is no formal procedure for the introduction of documents and witness testimony is not sworn. In essence, the board of review is a mandated political step in the appeals process. Generally, the assessor is asked to confirm that the correct value was determined which is closely followed by a motion to sustain the assessor's value.

Appeals from the board of review are filed with the Louisiana Tax Commission within ten days of the receipt of the board of review's written decision, pursuant to the procedures provided for in La. R.S. 47:1989.

<sup>6</sup> In recent years the Louisiana Tax Commission has attempted to provide information about board of review hearings at its web site: <http://www.latax.state.la.us>.

La. Const. of 1974 art. 7, § 18 (E) mandates that correctness of assessments be first reviewed by the board of review, then by the Louisiana Tax Commission and then by the courts. The correctness of assessments refers to the assessor's determination of fair market value and to the assessor's compliance with the uniformity provisions of the Louisiana Constitution. La. Const. 1974 art. 7, §18. Failure to properly file and pursue a protest with the board of review will invalidate the taxpayer's effort to appeal the value placed on taxable property by the assessor<sup>7</sup>.

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<sup>7</sup> Taxpayers can protest legality claims directly to the courts. La. R.S. 47:2110.



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