

**Chapter 31. Public Exposure of Assessments; Appeals**

**§3101. Public Exposure of Assessments, Appeals to the Board of Review and Board of Review Hearings**

A. Assessment lists shall be open for public inspection each year for a period of fifteen (15) days, beginning no earlier than August 15 and ending no later than September 15, except in Jefferson Parish, where the lists shall be open for public inspection no earlier than August 1 and ending no later than September 15 and in Orleans Parish, 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 (15th) through August fifteenth (15th) of each year unless August fifteenth (15th) falls on a weekend or a legal holiday, when the period shall extend until the next business day.

A.1. If and when the taxable assessment of a taxpayer's property for a tax year increases by fifteen percent (15%) or more from its assessment in the previous tax year, the assessor, prior to opening the assessment lists for public inspection, shall provide notice to a taxpayer of the assessment for current tax year and previous tax year by using Form TC-2 – Notice of Increase in Property Value. (See R.S. 47:1987).

B.1. Each assessor shall publish the dates, time and place of the public exposure of the assessment lists of both real and personal property in a newspaper of general circulation in their respective parishes. Notice shall be published at least twice within a period of not sooner than twenty-one (21) days nor later than seven (7) days prior to the beginning of the fifteen (15) calendar day period of exposure.

2. Each assessor shall notify the Louisiana Tax Commission of the public exposure dates at least twenty-one (21) days prior to the public exposure period, which dates shall be published by the Louisiana Tax Commission on its website.

C. During this period of public exposure, each assessor shall provide the taxpayer access to a form entitled "Exhibit A, Notice of Appeal Request For Board of Review" (Form 3101).

D. Each assessor will make any determined changes to the assessment list during the public exposure period, and shall certify the assessment lists to the parish Board of Review within three (3) business days of the final exposure date. The Orleans Parish Assessors shall certify their assessment lists to the Board of Review on or before the tenth (10<sup>th</sup>) business day after August 15.

E.1. Each assessor shall publish two (2) notices of the parish's Board of Review appeal hearing dates in the local newspaper within a period of twenty-one (21) and seven (7) days prior to the actual hearing date(s). Each assessor shall then notify the Tax Commission in writing of the Board of Review hearing date(s) and shall provide the commission with an affidavit executed by the local paper demonstrating proof of

publication. Appeals must be received by the Board of Review no later than seven (7) days prior to the public hearing.

2. Each assessor shall notify the Louisiana Tax Commission of the Board of Review appeal hearing dates prior to the beginning of the public exposure period, which dates shall be published by the Louisiana Tax Commission on its website.

F. The Parish Police Jury or Parish Council shall sit as the Board of Review. The Board of Review shall convene hearings within ten (10) days of its receipt of the certified rolls. The Board of Review shall conduct hearings for all persons or their representatives desiring to be heard on the assessments of immovable and movable property. On the fifteenth (15<sup>th</sup>) day after the Board of Review begins the public hearings, the assessments lists, together with any changes in connection therewith, shall be certified and sent to the Tax Commission within three (3) days. La. R.S. 47:1992.

G. The Board of Review has the authority to increase or decrease the assessment of immovable or movable property made by the assessor in accordance with the fair market or use value determination by the board. The validity of each assessment shall be determined on its own merits using recognized appraisal techniques. La. R.S. 47:1992(C).

H. 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. 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 (15<sup>th</sup>) through August fifteenth (15<sup>th</sup>) of each year unless August fifteenth (15<sup>th</sup>) 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 the tenth (10<sup>th</sup>) business day after the completion of public inspection, 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 (3) 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 seven (7) business days after the last date in which the lists are exposed.

3. The Board of Review shall convene hearings on or before September fifteenth (15<sup>th</sup>). 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 (20<sup>th</sup>) of each year.

I. The Board of Review, during its public hearing(s), shall have copies of the Louisiana Tax Commission appeal rules and regulations and Appeal Form 3103.A available for any assessor and/or taxpayer desiring to further appeal to the Tax Commission.

J. The Board of Review shall provide each appellant taxpayer with a written notice of their particular appeal determination with a copy simultaneously submitted to the assessor and the Tax Commission on or before the certification of the assessment list to the Tax Commission. The Board of Review notice of determination shall simultaneously be deposited in the United State Mail by certified mail (return receipt requested) to the Louisiana Tax Commission, the assessor and the taxpayer. The taxpayer address shall be at the address, provided by the taxpayer, shown on the appeal. The Board of Review may not create a cumulative notice to multiple taxpayers who are represented by the same taxpayer representative. The Board of Review may, however, send the multiple separate individual taxpayer determinations to the taxpayer representative compiled, organized and grouped by taxpayer in one (1) certified mailing.

K. The determination of the Board of Review shall be final unless appealed, in writing, to the Tax Commission within fifteen (15) business days after the date of deposit of the simultaneous certified mail to the appealing taxpayer and assessor of the Board of Review notice of determination. Either or both parties may appeal the Board of Review determination to the Tax Commission.