One Bourbon, One Scotch and One Appraisal. . . It’s Time to Inspect the Property Tax Rolls!

Article By

Jesse (Jay) Adams
Jones Walker LLP
Cooking with SALT

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Not that Louisiana property tax issues will make one want to imbibe, but it is that time of the year when the assessment rolls are open for review in Louisiana. The open book dates are currently published on the website of the Louisiana Tax Commission. Most of the rolls will be open the last two weeks in August for review and inspection. **Check with the individual assessor to determine if the in-person visits are permitted.** The open roll period offers a great opportunity for taxpayers to meet with the Assessor and their staffs to discuss the assessed value of any property located within that parish. Importantly, the open roll period offers taxpayers the opportunity to provide data to the Assessor regarding the fair market value of property and the taxpayer’s opinion of value. **Importantly, best practices dictate that any data or evidence that a taxpayer has regarding obsolescence related to its property be provided to the Assessor during the open roll period.** This will become
even more important starting in 2022 when Act 343 of the 2021 Regular Session becomes effective (more on that in an upcoming post).

If after meeting with the Assessor, and providing additional data regarding fair market value and obsolescence the taxpayer still is not satisfied with the assessed value, there is no reason to cry in your beer, as the Assessor’s value can be appealed to the local Board of Review. The appropriate appeal form is on the Louisiana Tax Commission’s website, Form 3101, and must be submitted to the Board of Review no later than seven (7) prior to the public hearing set by the Board of Review. See La. R.S. 47:1992. Luckily, the hearing dates are also mostly available on the Tax Commission’s website. It is important to note that usually the Parish Policy Jury or other parish wide body acts the Board of Review in reviewing appeals of property tax assessments. As such, ensure that your appeal documents are submitted to the Police Jury’s office and not just to the Assessor or Sheriff. The Board of Review can increase or decrease an assessment.

If the taxpayer disputes the Board of Review’s decision, an appeal maybe filed with the Louisiana Tax Commission by submitting Appeal Form 3103A within ten (10) business days after receipt of the certified mailing of the Board of Review’s written determination. Although beyond the scope of this post, it is important to keep in mind that the Tax Commission is where a taxpayer will put on additional evidence and testimony (including appraisers and other experts) in support of its opinion of fair market value for the property at issue.

If you follow best practices, and provide your Assessor with the data to support your opinion of fair market value, you will hopefully get the assessed value you seek and be “bad to the bone”!

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