

SENATE BILL NO. 360

BY SENATOR RISER

1 AN ACT

2 To amend and reenact R.S. 47:1989.1(A) and (B) and to repeal R.S. 47:1989.1(C), relative  
3 to reimbursement of expenses incurred by assessors defending assessments; to  
4 provide for reimbursement for successfully defending the legality of an assessment;  
5 to require reimbursement from taxes related to the successfully-defended  
6 assessments and to provide procedures therefor; to provide for an effective date; and  
7 to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1989.1(A) and (B) are hereby amended and reenacted to read as  
10 follows:

11 §1989.1. Appeals; assessors; reimbursement of expenses

12 A.(1) When in the performance of his duty; an assessor must defend **the**  
13 **correctness of** an assessment before the tax commission, and the tax commission **or**  
14 **a reviewing court** upholds the valuation of the assessor within ten percent of ~~said~~  
15 **such** valuation, each affected tax recipient body shall reimburse the assessor on a pro  
16 rata basis for the amount of the expense involved in defending the assessment.

17 **(2) When in the performance of his duty an assessor must defend the**  
18 **legality of an assessment and the legality of the assessment is upheld, each**  
19 **affected tax recipient body shall reimburse the assessor on a pro rata basis for**  
20 **the amount of the attorney fees and expenses involved in defending the**  
21 **assessment.**

22 B. **Reimbursement shall be made by the officer or officers designated by**  
23 **law for the collection of the tax and shall be payable from the amount paid**  
24 **under protest and held pending the outcome of the suit pursuant to R.S. 47:2134**  
25 **or from any taxes collected as a result of a final ruling or judgment upholding**  
26 **the assessment and prior to disbursal of the remaining balance to the affected**

1            **tax recipient bodies.** The pro rata amount paid by each tax recipient body shall be  
 2            based on the amount of taxes collected, including municipal taxes. The assessor  
 3            shall furnish **the collecting officer or officers with** an itemized expense voucher  
 4            which shall include amounts appropriated solely for and directly in defense of the  
 5            ~~determination of the~~ assessment being protested or appealed, which voucher shall  
 6            include but not be limited to the expenses related to the employment of legal counsel  
 7            and expert appraisers.

8            Section 2. R.S. 47:1989.1(C) is hereby repealed.

9            Section 3. The provisions of this Act shall apply to all disputes currently pending on  
 10          the effective date of this Act and to all disputes arising thereafter.

11          Section 4. This Act shall become effective upon signature by the governor or, if not  
 12          signed by the governor, upon expiration of the time for bills to become law without signature  
 13          by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 14          vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 15          effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_