

TIME TABLE FOR AD VALOREM TAXES			
Date Due	Procedure	Law	Comments
May 1	Taxable Property Values: The Assessor furnishes the taxing authorities with the assessed value of taxable property each year that reassessment occurs.	R.S. 47:1705(C)	Most assessors are unable to comply with this provision of the law because R.S. 47:1853 gives the Louisiana Tax Commission until September 1 to furnish values for public service properties to the assessors.
June 1	Ordinances or Resolutions: All tax recipient agencies of ad valorem taxes, except municipalities which prepare their own tax rolls, are required to furnish the Assessor and the legislative auditor the authorizing ordinance or resolution and the millage rates to be applied to the assessed value, excluding St. Charles Parish – see below.	R.S. 47:1705(A)	Attorney General Opinion Nos. 88-21, 78-1308, 78-1141, and 76-616 states that an Assessor may waive the deadline for filing tax information.
Upon approval of the tax rolls and/or assessment lists by the parish governing authorities as boards of reviewers	Municipalities: If a municipality prepares its own tax roll, the municipality shall prepare and submit its millage rates and assessed valuation of its property to the Louisiana Tax Commission and the legislative auditor.	R.S. 47:1993(A)(4)	There is no statutory date for most of the Legislative or Home Rule Charter municipalities for adopting its millage rates each year; however, no taxes can be collected by the municipality until the review and approval of the rolls and assessment lists have been completed and millages have been adopted by the municipality and submitted to the legislative auditor.
September	Lawrason Act Municipalities: Lawrason Act municipalities shall levy taxes at the regular meeting in September of each year.	R.S. 33:461(A)(3)	
September 1	Ordinances or Resolutions: All tax recipient agencies of ad valorem taxes in St. Charles Parish, except municipalities which prepare their own tax rolls, are required to furnish the Assessor and the legislative auditor the authorizing ordinance or resolution and the millage rates to be applied to the assessed value	R.S. 47:1705(A) as amended and re-enacted by Act 314 of the 2014 Legislative Session	While there are AG opinions stating the Assessor has the authority to waive the June 1 st deadline, it is unknown if the AG would hold this opinion regarding a deadline of September 1 st .

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September 1	Public Service Property Values: The Louisiana Tax Commission furnishes the Assessors with values for Public Service properties.	R.S. 47:1853	These properties are revalued each year by the Louisiana Tax Commission.
November 15	Filing Parish Tax Roll: Assessors are required to file the parish tax roll with the Louisiana Tax Commission.	R.S. 47:1993(D)	The Louisiana Tax Commission may grant an extension for filing the tax roll if needed by the Assessor.
November 15	Grand Recap Tax Roll: Assessors are required to deliver two copies of the grand recapitulation sheet to the legislative auditor.	R.S. 47:1993(A)(1)	The Assessor leaves two copies of the parish grand recap tax roll with the Louisiana Tax Commission when the tax roll is filed for certification for the legislative auditor.
December 31	Taxes Due and Payable: All taxes shall be due in the calendar year as soon as the tax roll is delivered to the tax collectors and shall be paid on or before December 31 in each respective year.	R.S. 47:2127(A)	Attorney General Opinion Nos. 00-471 and 00-471(A)
December 31	Taxes Due and Payable in Lawrason Act Municipalities: Tax collectors in Lawrason Act municipalities collect municipal taxes during the time and in the same manner and under the same penalties as state and parish taxes are collected.	R.S.33:461(A)(4) (a) and R.S. 47:2127(A)	
After the election results have been promulgated and the proces verbal has been recorded with the Secretary of State and in the district clerk of court's office	Proces Verbal: Furnish the Proces Verbal after the tax election for a new tax or a renewal of a tax that reflects the recordation in the mortgage records in the district clerk of court's office and the Secretary of State's Office.	R.S. 18:1293	Millage documents cannot be approved by the Legislative Auditor without the recorded Proces Verbal showing the election information for the specific millage.

As soon as the Assessor has revalued the previous year's tax roll and property values are determined, the assessor must complete and electronically submit the reassessment forms for approval, prior to sending them to the tax recipient agencies.	Reassessment Forms: Reassessment forms are completed and submitted electronically by the Assessors to show the change in property values, whether the change is upward or downward or whether the millage stays the same.	R.S. 47:1705(D)	An Assessor may do reassessment in any year to compensate for loss in personal or public service property. Attorney General Opinion No. 89-526. Any reassessment done outside of the four-year statewide reassessment should be done in coordination with the Louisiana Tax Commission. The LLA does not approve or disapprove the act of reassessment or revaluing of property.
After the first of the calendar year and as soon as the documents are available from the tax recipient agencies, assessors should submit millage documents for approval.	Ordinances or Resolutions and Notice(s) of Public Meeting and Affidavit: Each year Assessors furnish the legislative auditor with the millage ordinances or resolutions of the taxing authorities and the related notices and affidavit for levying ad valorem taxes.	Art. 7, Sec. 23(C) of the Louisiana Constitution; R.S. 47:1705; R.S. 42:19.	Assessors may accumulate all or a portion of the millage documents necessary to complete the tax roll, including parish and municipal taxing districts, and then submit those documents to the legislative auditor for approval. Affidavit is required by LLA.
Issued upon receipt of ALL parish or ALL municipal millage documents	Approval Letter: The Approval Letter is issued by the legislative auditor upon receipt of ALL parish or ALL municipal ordinances or resolutions along with the related required notices and affidavit from the Assessor.		The Louisiana Tax Commission agreed with the Legislative Auditor that it would not accept a parish tax roll from the assessor unless the auditor had issued a Parish Approval Letter. A separate approval letter will be issued for parish and for municipal ordinances or resolutions upon receipt of ALL required documents from the assessor. The assessor will give the Parish Approval Letter to the Louisiana Tax Commission when the tax roll is filed.
When the parish tax roll is filed, the Assessor may submit a copy to the legislative auditor.	Grand Recaps for Parish: When the assessor files the parish tax roll with the Louisiana Tax Commission, he/she submits two copies of the Grand Recap to be certified by the Louisiana Tax Commission to the legislative auditor.	R.S. 47:1993(A)	The Assessor gives two copies of the parish grand recap to the Louisiana Tax Commission when he/she files the tax roll. The Louisiana Tax Commission certifies the two copies of the grand recap and sends them to the legislative auditor.

<p>The assessor delivers the compensation statement to the legislative auditor when the parish tax roll is filed.</p>	<p>Compensation Statement:</p> <p>If the Assessment District has not been created and the assessor does not collect a millage, the Assessor prepares a Compensation Statement to fund his/her salary and expenses.</p> <p>All tax recipients, see exception below, shall contribute their full proportion of the total due the assessor in accordance with the amount of taxes to be received by each to fund the salary and expense account. All tax recipients of fees, assessments as well as ad valorem shown on the grand recap contribute.</p> <p>R.S. 33:9003 provides an exception for law enforcement districts. Refer to the statute for the specific exception.</p>	<p>R.S. 47:1906 R.S. 33:9003(A) and (B)</p>	<p>The legislative auditor checks and approves the Compensation Statements upon receipt of the certified copies of the Grand Recap tax roll from the Louisiana Tax Commission.</p> <p>Only those Assessors who have not created an Assessment District and do not collect a millage submit a Compensation Statement.</p> <p>The first year of the Assessment District, Assessors collect a millage and submit a Compensation Statement.</p> <p>Only one parish assessor uses the compensation statement to fund the salary and expense account.</p>
<p>After the Legislature has approved the creation of the District</p>	<p>Assessment District Creation and Determination of Millage Rate:</p> <p>The assessor contacts his/her legislator to have the bill to create the assessment district filed.</p> <p>The assessor completes a form furnished by the legislative auditor that determines the millage rate to be levied in the new district and submits this form to the legislative auditor for approval.</p>	<p>R.S. 47:1925.1 R.S. 47:1925.3(A)</p>	<p>The Act or its number creating the new Assessment District must be furnished to the legislative auditor.</p> <p>For that tax year, and each year thereafter, the assessor adopts a resolution to levy the millage rate as determined and certified by the legislative auditor.</p>
<p>At the beginning of the year following the year of the assessment district creation, the legislative auditor will roll back the ad valorem taxes.</p>	<p>Mandatory Rollback of Taxes:</p> <p>The legislative auditor will roll back the ad valorem tax millages that contributed to the assessor's compensation and notify the Assessor. The Assessor will notify the tax recipient agencies.</p>	<p>R.S. 47:1925.4</p>	<p>The rolled-back "adjusted" maximum millages become the new maximum millages.</p>

<p>December or as soon as the parish tax rolls have been filed and the Louisiana Tax Commission has certified the parish Grand Recap, the pension fund dollar amounts should be entered by the assessor from the assessor's secured site.</p>	<p>Pension Fund Report:</p> <p>The assessor enters the pension fund dollar amounts from the parish grand recap certified by the Louisiana Tax Commission. All dollars from the recap are entered except for non-ad valorem taxes and municipal taxes. The assessor subtracts those non-ad valorem taxes and municipal taxes to determine the adjusted totals for the taxpayer, homestead and total taxes. The pension fund dollars entered by the assessor will be the exact amounts as the adjusted totals on the recap.</p> <p>The legislative auditor generates two separate pension fund reports for each parish.</p> <p>The reports are put on our website and the sheriffs and tax collectors are notified electronically.</p>	<p>R.S. 11:81 R.S. 11:82 R.S. 11:1481</p>	<p>The Sheriff and Tax Collector of each parish, except for Orleans, is notified electronically when the pension fund reports are available on our website.</p> <p>In Orleans Parish, the Director of Finance, Treasury Department, is notified electronically when the report is available on our website.</p> <p>Disbursements from the first tax collections are made to the retirement systems.</p> <p>The eight retirement systems are notified electronically when the summaries of the Pension Reports are available on our website.</p>
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