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Parish Property Tax Rolls Are Opening For Inspection

The Orleans Parish Property Tax Rolls for the 2006 assessment year are open for inspection from August 1 through Monday, August 15. The lists are not open for inspection on Saturdays or Sundays. Any person or business that owns real or personal property in Orleans Parish may review the assessment of that property during this period. Property owners, or their authorized representative, should call their assessor to determine the assessor's office hours and to determine whether they can check the assessment over the telephone. If not able to check the assessment by phone, property owners should visit their assessor's office at City Hall to review their assessment. Property owners should bring proper identification and the address of the property or the number of a prior period tax bill for the property to check the assessment. If a representative is sent, that representative should also bring a power of attorney authorizing the representative to check the assessment. The power of attorney should contain the name of the property owner, the name of the representative and the address of the property.

The assessors for all Parishes other than Orleans are required to open their tax rolls for the 2005¹ assessment year for a period of fifteen days beginning no earlier than August 15, 2005, and ending no later than September 15, 2005. La. R.S. 47:1992 (G). Jefferson Parish will open its Tax Rolls for inspection from August 22 through Tuesday, September 6.²

Property owners that disagree with the assessed value of their property should get an appeal document from the assessor. This document explains the procedure and time period for appealing the assessed value of property to the Board of Review for the parish (the "Board"). A property owner wishing to protest the assessed value of property must file a timely appeal to the Board. Failure to file a timely appeal with the Board allows the assessed value to become final and prevents the property owner from appealing the assessed value to the Louisiana Tax Commission and, if necessary, to district court. The dates for the appeal hearings at the Orleans Parish Board of Review have not yet been set. The Jefferson Parish Board of Review has set its hearing date for September 14.

¹ All parishes other than Orleans assess *ad valorem* property taxes arrears.

² Which is actually 16 calendar days because the Jefferson Parish Assessor's Office will be closed on September 5, in observance of the Labor Day holiday.

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Remember that these legal principles may change and vary widely in their application to specific factual circumstances. You should consult with counsel about your individual circumstances. For further information regarding these issues, contact:

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