

**INFORMATION ON PROPERTY TAX
ASSESSMENTS AND APPEALS IN
ORLEANS PARISH**

Introduction

This document is designed to provide basic information regarding the property tax assessment process, including appeals to the Board of Review, and the laws that govern them.

1. What types of property are subject to taxation?

All property situated within the state, except that expressly exempted from taxation by law, is subject to taxation on the basis of the assessed valuation. For residential properties, this means residential property, including the land and building.

2. How is my property assessed?

According to the State Constitution, property must be assessed at its fair market value. To find the value of any piece of property, the assessor must first determine:

1. the selling price of comparable properties;
2. the cost to replace the property;
3. how much it takes to operate and keep the property in repair;
4. what rent the property may earn; and
5. other economic factors affecting its value.

3. What causes my property values to change?

A property's value can change for many reasons. The most obvious reason is

physical improvements to the property or major damage. The most frequent cause of change to the value of property is a change in the market.

4. How is assessed value determined?

The classification of property subject to ad valorem taxes is the percentage of fair market value on the first day of January 2008. The percentage value of each classification for the purpose of determining assessed value are as follows:

Classifications	Percentages
Land	10%
Improvements for Residential	10%
Improvements for Commercial	15%
Business Movable Property	15%
Public Service (Excluding Land)	25%

5. Is my homestead exemption factored into my assessment?

Yes. Your homestead exemption, up to \$7,500 is factored into your assessment. To qualify for a homestead exemption, you must own and occupy your house as your primary residence, and file the necessary paperwork with your Assessor on an annual basis.

6. What is meant by "millage rates" or "mills?"

Millage is the percentage of value that is used in calculating taxes, defined as 1/10 of 1 percent. That millage is multiplied by the assessed value after any exemptions have been subtracted to calculate the taxes. For example:

{ **Property Tax Calculation Sample** }

\$125,000.00 Sales Price

 x 10%
\$ 12,500.00 = Assessed Value

- 7,500.00 Less Homestead Exemption
\$ 5,000.00 = Taxable Value

\$ 5,000.00
x .12920 = Sample millage rate
\$ 646.00 = Total tax

7. When and where are the tax rolls open for inspection?

Assessment lists are open for public inspection from August 1 to August 15 in Orleans Parish on the Fourth Floor, City Hall, 1300 Perdido Street.

The Orleans Parish Assessors certify their assessment rolls to the Board of Review on or before the tenth business day after August 15, or August 29.

8. When should I discuss my assessment with the Assessor's office?

You should discuss your assessment with your Assessor during the public inspection period or between August 1 and August 15. At that time, any questions regarding assessments can be addressed and/or disputed. You will have an opportunity to meet with the assessor or an office staff member to provide documentation for an informal appeal of the assessment. Documentation includes, but is not limited to:

- a. Recent appraisal(s);
- b. Insurance policy(ies);
- c. Photograph(s); and/or
- d. Contractor's repair estimate(s);

These meetings are encouraged as they may result in resolving disputed assessments.

9. If I feel my property was incorrectly assessed, what are my options?

If there is a disagreement as to the assessment, and you wish to protest the value, each assessor is obligated to provide you access to a form entitled, "Exhibit A, Notice of Appeal Request for Board of Review." A copy of this form may also be downloaded from www.opboa.org. The Board of Review will consider all written appeals which have been filed in compliance with the following procedure:

- 2. The appeal form provided by the Board of Review, through the office of the assessor, *must be completed in conformity with the requirements of the Board of Review.*
- 3. All documentation supporting your appeal must be included with the appeal form. Otherwise, the appeal will be deemed incomplete and denied.
- 4. Documentation supporting your appeal includes, but is not limited to:
 - a. Recent appraisal(s);
 - b. Insurance policy(ies);
 - c. Photograph(s); and/or
 - d. Contractor's repair estimate(s);
- 5. The appeal form must be received in the assessor's office three business days after August 15, or August, 20, 2008.

10. What are the authorities of the Board of Review?

The Board of Review has authority to change the assessments made by your assessor. The Board of Review 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 determined by the Board of Review.

The Board of Review does not have the authority to change assessments for any prior years. The Board of Review has no authority to consider or act upon appeals of Homeowner's Exemption denials, age freeze or disability determinations.

11. What is the Board of Review's purpose?

The Board of Review is independent from the Assessor. The Board is actually the New Orleans City Council, which in turn hires real estate professionals whose job it is to hear your appeal.

Every citizen who appears before the Board of Review is in fact challenging a decision of the Assessor. The purpose of the Board of Review is to give residents of Orleans Parish the opportunity to object to what they feel may be an inaccurate assessment of their property, and it is the Board of Review's responsibility to make an independent judgment based on the facts and the law.

12. How will I be notified about my BOR hearing?

All appellants will be notified of their hearing date and time by first class mail. The scheduling letter will be mailed to the mailing address provided in the appeal, and will include all necessary hearing information, including the location. Hearings begin on September 15, 2008 and will conclude by October 15, 2008. The schedule will also be available on the

internet. A link to the on-line schedule will be made available on the City Council's website at www.nocitycouncil.com on approximately September, 1, 2008.

13. What type of evidence will the Board of Review utilize in reviewing my appeal?

There are three main types of evidence which will be considered by the Board of Review in determining whether or not the Assessor's value should be upheld, including:

1. The recent sale price of the property being assessed;
2. The recent sale price of comparable properties in the area of the property being assessed; and
3. The opinion of a real estate professional as to the value of the property being assessed.

14. How will I find out if my assessment was changed by the Board of Review?

The Board of Review will provide you with a written notice of its particular appeal determination, with a copy submitted to the assessor and the Tax Commission on or before the certification of the assessment list to the Tax Commission.

15. Are there any other appeal procedures if I dispute the Board of Review's determination?

The determination by the Board of Review is final unless appealed, in writing to the Louisiana Tax Commission within 10 business days after notice of the BOR determination is postmarked or is delivered by hand to the taxpayer and/or to the assessor. The Board of Review certifies the assessment list to the Louisiana Tax Commission on or before October 20 of each year.

16. Do I qualify for a “special assessment?”

In 2002, The State of Louisiana provided for an assessment “freeze” or special assessment for taxpayers aged 65 years or older. Under this provision, homeowners who are 65 years or older with an adjusted household income of \$58,531 or less may qualify for a freeze on their assessment. The assessment is frozen at the amount assessed at the time of qualification. If granted, the special assessment is valid only for the tax year stated in the application and must be applied for annually. Failure to file causes the special assessment level to lapse and the freeze will not be effective in years when no application is made. Further, in the event that the property is sold, or upon death of the homeowner, the special assessment will terminate on the last day of December of the year the property is sold. The Board of Review does not handle special assessments. This must be handled by your assessor.

17. For more information contact Kerry J. Miller at (504)599-8194 or Kyle Spaulding at (504)599-8249.