

RESOLUTION

R - 08 - 88

CITY HALL: February 21, 2008

**BY: COUNCILMEMBERS FIELKOW, CLARKSON, MIDURA, HEDGE-MORRELL,
AND WILLARD-LEWIS, CARTER, HEAD**

WHEREAS, pursuant to the Louisiana Administrative Code, Title 61, Part V, Chapter 31, Section 3101, as well as Louisiana Revised Statute, Title 47, Section 1992, as governing authority of Orleans Parish, the City Council serves as the Board of Review for property tax assessment appeals; and

WHEREAS, property tax assessment appeals must be received by the Orleans Parish Tax Assessors by the third business day following the close of the tax rolls on August 15th of each year; and

WHEREAS, in late August of each year the Orleans Parish Tax Assessors certify their assessments to the Board of Review and pursuant to the Louisiana Administrative Code and Louisiana Revised Statute, the Board of Review must convene public hearings on the documented appeals on or before September 15th, and be completed in sufficient time to allow the Board of Review to certify the assessment lists to the Louisiana Tax Commission by October 20th;

WHEREAS, the comprehensive reassessment of real property conducted by the Board of Assessors resulted in the filing of nearly six thousand appeals in 2007, requiring the Board of Review to employ a private firm to conduct the appeal process on its behalf, at a cost to the taxpayers of \$1.6 million, in order to complete the appeal process within the legislatively mandated timeline; and

WHEREAS, property owners may appeal assessments to the Louisiana Tax Commission following the Board's decision; and

WHEREAS, the Tax Commission routinely employs professional appraisers, and has demonstrated its commitment of service to the taxpayers by conducting appeal hearings in New Orleans, rather than requiring appellants to travel to Baton Rouge, and has the ability to extend deadlines for its appeal process; now therefore

BE IT RESOLVED that the Council of the City of New Orleans finds that the taxpayers would best be served by removing the Board of Review from the appeal process and permitting property owners to appeal assessments directly to the Louisiana Tax Commission; and

BE IT FURTHER RESOLVED that the Council requests that the New Orleans legislative delegation and the Louisiana legislature as a whole, support the necessary changes in legislation governing the tax appeal process to remove the Board of Review from the appeal process and permit property owners to appeal assessments directly to the Louisiana Tax Commission; and

BE IT FURTHER RESOLVED That the Clerk of Council forward certified copies of this Resolution to the members of the New Orleans delegation, the Mayor, and the City Attorney.

THE FOREGOING RESOLUTION WAS READ IN FULL, THE ROLL WAS CALLED ON THE ADOPTION THEREOF AND RESULTED AS FOLLOWS:

YEAS:

NAYS:

ABSENT:

AND THE RESOLUTION WAS ADOPTED