

Taxpayer information for disputed property value.

Check with the assessor as to when your parish will hold its open book period. Orleans Parish open book will begin July 15 and end August 15. The other parishes will be held during a 2 week period between the dates of August 1 through September 15.

Check the value of your property on the parish website or the Tax Commission website. If you disagree with the valuation, meet with the assessor's office to discuss your property valuation. Be sure to bring pictures and any other information that will help substantiate your position on your requested value.

If you still disagree with the Assessor's valuation after meeting with them, you may file an appeal with the Board of Review of your parish. Your assessor will have the appeal form, 3101A, to complete for filing your appeal with the Board of Review. The Assessor will have the dates of the Board of Review hearing. That information will also be posted on the Tax Commission website.

If you do not agree with the Board of Review decision, you may file an appeal with the Louisiana Tax Commission within 10 business days of the mailing of the Board of Review decision. This year the Commission will begin to take appeals online. Check our website later for information on filing appeals online.

Taxpayers must pay the disputed taxes under protest. Provide the Sheriff's office with 2 checks, one (1) for the amount you agree with and one (1) with the amount of taxes you are disputing.

La. Revised Statutes 47:2134 (in part)

(2) A person resisting the payment of an amount of tax due or the enforcement of a provision of the tax law shall timely pay the amount due to the officer designated by law for the collection of the tax and shall give him, the assessor, and the Louisiana Tax Commission notice at the time of payment of his intention to file suit for the recovery of the tax. Upon receipt of notice, the amount paid shall be segregated and held by the officer for a period of thirty days. If a suit is timely filed contesting the correctness of the assessment pursuant to R.S. 47:1856, 1857, or 1998 and seeking the recovery of the tax, then that portion of the taxes paid that are in dispute shall be deemed as paid under protest, and that amount shall be segregated and shall be further held pending the outcome of the suit. The portion of the taxes that is paid by the tax debtor to the officer and is neither in dispute nor the subject of the suit contesting the correctness shall not be made subject to the protest.

(3) If the tax debtor prevails, the officer shall refund the amount to the tax debtor with interest at the actual rate earned on the money paid under protest in the escrow account during the period from the date such funds were received by the officer to the date of the refund. If the tax debtor does not prevail, the tax debtor shall be liable for the additional taxes together with interest at the rate set forth above during the period from the date the notice of intention to file suit for recovery of taxes was given to the officer until the date the taxes are paid.