

LOUISIANA TAX COMMISSION



STATEWIDE ADVISORY 01-2015

Re: 2015 Quadrennial Reassessment

The Louisiana Constitution provides that all property subject to taxation shall be reappraised and valued at intervals of not more than four (4) years. La. Const. art. VII, sect. 18(F). The statutes state that beginning on January 1, 1978, all real property shall be reappraised at least every four years and that personal property is to be reappraised each year. La. R.S. 47:2331. ***Please be advised that the date for reappraisal of all real property in Louisiana is January 1, 2015. The new values will be reflected on the 2016 Tax Roll.*** Also, as a reminder, in accordance with La. R.S. 47:1987, please be sure to provide the proper notice to the taxpayers as required for the reassessment year as well as for any assessment increase of fifteen percent or more from the previous year.

During the 2015 Quadrennial period, the LTC appraisers will use an effective date of January 1, 2015 on all appraisals.

Please contact Jeff Crosby at 225.925.7830 ext 222 should you have any questions regarding the contents of this advisory.