

INFORMATION ON 2017 PROPERTY TAX ASSESSMENTS AND APPEALS IN ORLEANS PARISH

2018 Property Tax Assessment & Appeal Information

July 15th – August 15th

Assessor opens tax lists to public for inspection. Informal appeals and disputes to assessments can, and are encouraged to be made, at this time. (Additional information in points 1 and 2 below).

August 20th

Deadline for filing an appeal of assessment with Assessor. Online appeal forms available [HERE](#). (Additional information in point 3 below).

Beginning the Week of September 4th

Appellant will be notified by the Board of Review by mail of their hearing date and time. The appeal hearing schedule will also be available at www.OrleansTaxAppeal.com. (Additional information in point 6 below).

September 15th – First Week of October

Board of Review (BOR) hearings for 2018 property tax appeals to be held in the Lac Maurepas Meeting Room, Student Life Center 2nd Floor, 916 Navarre Ave., Delgado Community College.

By October 20th

The City Council, in its capacity as the Board of Review, will adopt any changes to property owners' assessments based upon evidence presented at hearings. Adoption will occur at a public meeting, which will be held in the New Orleans City Council chamber at 1300 Perdido Street, New Orleans, LA, 70112. Public notice of this meeting will occur closer to its actual occurrence.

Beginning the Week of November 6th

Written notice of appeal determinations sent to appellants and the Assessor by certified mail. The Board's appeal determination will also be available at www.OrleansTaxAppeal.com.

10 Business Days After Notice of BOR Determination is Sent to Taxpayer

Taxpayer may appeal in writing to Louisiana Tax Commission. Appeal forms available [HERE](#). (Additional information in point 10 below).

Frequently Asked Questions

The following information is designed to provide an introduction to the property tax assessment process, including appeals to the Board of Review, and the laws that govern them in Orleans Parish.

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

You should discuss your assessment with the Assessor during the public inspection period, or between July 15 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 that can help in your dispute includes, but is not limited to:

- Recent appraisal(s);
- Insurance policy(ies);
- Photograph(s); and/or
- Contractor's repair estimate(s);

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

2. 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, the Assessor is obligated to provide you access to an appropriate [form](#) to match your type of appeal. A copy of these forms may also be downloaded from <http://www.qpublic.net/la/orleans/>. The Board of Review will consider all written appeals which have been filed in compliance with the following procedure:

- 1) 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.***
- 2) All documentation supporting your appeal must be included with the appeal form. Otherwise, the appeal will be deemed incomplete and denied.
- 3) 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);
- 4) The appeal form must be received in the Assessor's office three business days after August 15th. This year's deadline is August 20th.

3. What is the authority of the Board of Review?

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

4. 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.

5. 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 15th. A link to the online schedule will be made available at www.OrleansTaxAppeal.com on approximately September, 7, 2017.

6. When and where will the BOR hearings take place?

The Board of Review Hearings for 2018 property tax assessment appeal hearings will take place between September 15, 2017 and the first week of October, 2017. They will be held in the La Maurepas Meeting Room, Student Life Center 2nd Floor, 916 Navarre Ave., Delgado Community College.

7. 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.

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

The hearing officer at your hearing will not tell you the result of your appeal since the final decision is the Board of Review's to make. The Board of Review will provide you with a written notice of its particular appeal determination, with a copy submitted to the Assessor on or before the certification of the assessment list to the Tax Commission.

9. 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.

10. 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 \$71,563 (as of 2015) or less may qualify for a freeze on their assessment. The assessment is frozen at the amount assessed at the time of qualification. Once successfully gained, this SAL is permanent and you do not need to reapply for it on an annual basis. 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 the Assessor.

ADDITIONAL BACKGROUND INFORMATION

11. 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.

12. 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.

13. What causes my property values to change?

A property’s value can change for many reasons. The most obvious reasons are 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.

14. 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 2013. The percentage value of each classification for the purpose of determining assessed value is as follows:

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

15. Is my homestead exemption factored into my assessment?

Yes. Your homestead exemption, up to \$7,500, is factored into your assessment. To qualify for homestead exemption, one must own and occupy the house as his/her primary residence. Regardless of how many houses are owned, no one is entitled to more than one homestead exemption. If you change primary residence, you must notify the Assessor. It is advisable to go in to the Assessor's office and apply for homestead exemption as soon as you purchase and occupy your home.

16. 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	<u>x 10%</u>	=	\$12,500.00, or the Assessed Value
Less Homestead Exemption			<u>- 7,500.00</u>
			\$5,000.00, or the Taxable Value

\$ 5,000.00 x .13910 = Sample millage rate **\$ 695.50 = Total tax**