

December 4, 2000
OPINION NUMBER 00-471

4	Assessors
107	Sheriffs
115	Taxation-Collection and enforcement against person and property
129	Taxation and levy and assessment (ad valorem taxes)
148	Taxation-property taxes –liability of persons and property

Mr. A. R. Buddy Hodgkins, Jr.
Assistant Executive Director
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Article VII, Sections 18(F) and 23
R.S. 47:2101 and 1993

Due to the delinquent filing of tax rolls in the reassessment year of 2000, interest and penalties for the late payment of taxes should be calculated from 45 days of the filing of the tax rolls. If the tax rolls are filed on or before November 15, 2000, then interest and penalties can be calculated from December 31, 2000.

Dear Mr. Hodgkins:

You have requested an opinion of the Attorney General regarding interest and penalties for the late payment of ad valorem taxes for the tax year 2000. You state that, due to the reassessment and adjustment of ad valorem tax millages required by Article VII, Sections 18(F) and 23, there have been substantial delays in the filing of tax rolls in some of the parishes. In some cases, tax rolls will not be filed until December 15, 2000.

You specifically ask whether interest and penalties for the late payment of taxes must be calculated from December 31, 2000, or can they accrue from the expiration of 45 days from the date of the filing of the delinquent rolls.

As you are aware, R.S. 47:2101(A) requires that taxes be paid on or before the thirty-first day of December, after which they become delinquent and subject to the imposition of interest and penalties. However, R.S. 47:1993(D) provides, in pertinent part, the following:

- D. Each tax assessor, parish of Orleans excepted, shall complete and file the tax roll of his parish on or before the 15th day of November in each calendar year.

This November 15th filing requirement allows approximately 45 days for the payment of taxes by the taxpayer, before which the taxes become delinquent. As noted above, despite this statutory filing date requirement, reassessment has caused delays in the filing of some tax rolls of up to 30 days.

While we have been unable to find any statutory authorization for the recalculation of the payment of interest and penalties, we believe that a strict interpretation of these statutory provisions would be inconsistent with the spirit of the tax assessment-related

constitutional provisions. The concept of reassessment and valuation to ensure the uniformity of property assessments is for the benefit of taxpayers and tax recipients. To condemn the taxpayer to pay penalties and interest commencing December 31, in the case of delinquently filed tax rolls would be inequitable.

Accordingly, it is the opinion of this office that no interest or penalties should be assessed to taxpayers on December 31, 2000, unless the respective tax rolls were timely filed on November 15, 2000. In the case of late filing, interest or penalties should not be assessed until 45 days from the actual date of filing of the tax rolls. In accord are Attorney General Opinion Nos. 79-1458, 79-704 and 78-1624.

Trusting this adequately responds to your inquiry, I am

Very truly yours,

RICHARD P. IEYOUNG
Attorney General

By:

ROBERT E. HARROUN, III
Assistant Attorney General

RPI/REH,3/sfj

SYLLABUS
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Robert E. Harroun, III
Assistant Attorney General