



JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

State of Louisiana
DEPARTMENT OF JUSTICE
P.O. BOX 94005
BATON ROUGE
70804-9005

JAN 22 2014
OPINION 13-0142

Mr. Eric L. Pittman
Pittman Law Firm, APLC
1930 Florida Boulevard, SW
Denham Springs, LA 70726-4911

115 TAXATION - Collection & Enforcement against person & property
La. R.S. 47:1990

Under La. R.S. 47:1990, the Louisiana Tax Commission may not change or correct any assessment of property for the purpose of taxation after the taxes levied have actually been paid.

Dear Mr. Pittman:

Your request, on behalf of the Livingston Parish Sheriff, for an Attorney General's Opinion has been assigned to me for research and reply. You ask whether the Louisiana Tax Commission may retroactively increase a property assessment value for prior year taxes when taxes were already paid for that particular year.

The short answer to your question is no. Pertinently, La. R.S. 47:1990 provides, in part, as follows:

The tax commission may change or correct any and all assessments of property for the purpose of taxation, in order to make the assessments conform to the true and correct valuation, not to exceed its actual cash value. Such change or correction may be made by the tax commission at any time before the taxes levied have actually been paid.

[Emphasis added].

Considering the forgoing statutory authority, it is the opinion of this office that, under La. R.S. 47:1990, the Louisiana Tax Commission may not change or correct any assessment of property for the purpose of taxation, in order to make the assessments conform to the true and correct valuation, not to exceed its actual cash value, after the taxes levied have actually been paid.¹

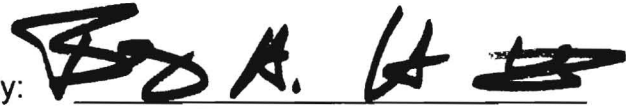
We trust this adequately responds to your request. However, if our office can be of further assistance, please do not hesitate to contact us.

¹ In accord is La. Atty. Gen. Op. No. 77-1475.

Yours very truly,

JAMES D. "BUDDY" CALDWELL
Attorney General

By:

A handwritten signature in black ink, appearing to read "B. A. Huxen II", written over a horizontal line.

BENJAMIN A. HUXEN II
Assistant Attorney General

JDC/BAH II