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DEPARTMENT OF JUSTICE
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November 14, 2024
OPINION 24-0035

The Honorable Erroll G. Williams
Orleans Parish Assessor
1300 Perdido Street
City Hall – Room 4E01
New Orleans, Louisiana 70112

4 Assessors

La. Const. art. VII, § 18
La. R.S. 47:1966, 1991, 1992

While La. R.S. 47:1966 provides assessors with the general authority to correct errors of assessment, this authority does not supersede a specific ruling by a board of review or the Louisiana Tax Commission on the valuation of a particular property.

Dear Mr. Williams:

You ask whether a parish assessor has the authority to modify a property's taxable assessment if a material error is discovered after a board of review or Louisiana Tax Commission has ruled on the fair market value of the property.

The Issue: Whether a parish assessor has the authority to supersede a board of review or Louisiana Tax Commission valuation ruling after being made aware of a material error in the fair market valuation of the subject property.

Our Conclusion: We conclude for the following reasons that a parish assessor may not unilaterally modify a property's taxable assessment that has already been specifically ruled upon by either of these adjudicative bodies.

We note at the outset that the valuation of property for taxation purposes is governed by both constitutional and statutory provisions. Article VII, § 18(D) of the Louisiana Constitution provides that each assessor is to determine the fair market value of all property subject to taxation within their parish or district. Regarding errors of assessment, La. R.S. 47:1966(A)(1) provides parish assessors the authority to correct errors of assessment when they are discovered. This particular statute mandates that "if any tract or lot of land or other property shall be omitted in the assessment of any year or series of years, or in any way erroneously assessed, it, when discovered, shall be assessed by the assessor or tax collector for the whole period during which the property may have been omitted or improperly assessed." Given these provisions, our office recently opined that Louisiana law imposes a strict duty on assessors to accurately assess and collect the proper amount of ad valorem taxes on all property in this state.¹

Still, Louisiana Const. art. VII, § 18(E) provides that the correctness of assessments of the assessor shall be subject to review first by the parish governing authority, then by the

¹ La. Atty. Gen. Op. No. 19-0150.

Louisiana Tax Commission, and finally by the courts. A review by the parish governing authority, known as the board of review for purposes of assessments, is provided for under La. R.S. 47:1992 and requires each assessor to certify the lists of assessments to the board of review for inspection. Regarding errors of assessment, La. R.S. 47:1992(B)(3) provides that "if an assessor receives additional information from a taxpayer after the assessment lists have been certified to the board of review but before the filing of a complaint with the board of review, the assessor may modify the assessment to make a reduction based on the additional evidence." When looking at the finality of any ruling or determination by a board of review, however, La. R.S. 47:1992(D) states that "[a]ll determinations by the board of review shall be final unless appealed to the tax commission. . . ."

Looking to the Louisiana Tax Commission, once the assessment lists have been received by the commission, La. R.S. 47:1991(A)(1) provides the following procedure for the cancellation of erroneous or double assessments:

Upon a statement of the facts made under oath, verified and approved by the assessor of the parish or district in which the property is situated, that the assessment is a clerical error, or an erroneous or double assessment, or that the property is exempt by the Louisiana Constitution from taxation, the affidavit being accompanied by the rendition made by the taxpayer on such property for the current year, where the affidavit explains the clerical error; shows in detail the erroneous assessment; and shows the assessment number in the double assessment; the Tax Commission shall authorize and direct the collector to correct the assessment on the roll on file in his office.

Otherwise, an assessor lacks the authority to unilaterally modify an assessment of a property's fair market value for taxation purposes when the valuation of said property has already been ruled on by a board of review or accepted by the Louisiana Tax Commission. Such a unilateral action by an assessor would undermine the dispute resolution role of these adjudicative bodies, as well as the role of the courts.

Considering the foregoing, it is the opinion of this office that while La. R.S. 47:1966 provides assessors with the general authority to correct errors of assessment, this authority does not supersede a specific ruling by a board of review or the Louisiana Tax Commission on the valuation of a particular property. All determinations by a board of review shall be final unless appealed to the Louisiana Tax Commission and an assessor may utilize the procedure established in La. R.S. 47:1991(A)(1) to notify the commission of a material error or erroneous assessment discovered.

We hope that this opinion has adequately addressed the legal issues you have raised. If our office can be of any further assistance, please do not hesitate to contact us.

With best regards,

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