

LOUISIANA TAX COMMISSION



STATEWIDE ADVISORY

02-2023

Re: 2024 Quadrennial Reappraisal Cycle

Pursuant to La. Const. Art. VII, §18(F), “[a]ll property subject to taxation shall be reappraised and valued in accordance with this Section, at intervals of not more than four years.” Further, La. Const. Art. VII, §18(D) provides, in pertinent part: “Fair market value and use value of property shall be determined in accordance with criteria which shall be established by law and which shall apply uniformly throughout the state.” Louisiana Revised Statutes 47:2323(A) provides that “[t]he criteria for determining fair market value shall apply uniformly throughout the state.” Louisiana Revised Statutes 47:1837 mandates that the Commission “issue ... rules and regulations containing minimum standards of assessment and appraisal performance.”

In accordance with these legislative mandates and in order to ensure the uniformity required by La. Const. art. VII, § 18(D), the Commission adopted Section 303(D) with respect to the longstanding quadrennial reappraisal cycle for real property. Section 303(D) of the Commission’s Rules and Regulations provides:

All real property shall be reappraised based on a mandatory quadrennial reappraisal cycle, as set forth herein.

1. All real property shall be reappraised for the 2016 tax year in all parishes. Beginning in tax year 2016, all real property is to be valued as of January 1, 2015.
2. All real property shall be reappraised for the 2020 tax year in all parishes. Beginning in tax year 2020, all real property is to be valued as of January 1, 2019.

3. All real property shall be reappraised for the 2024 tax year in all parishes. Beginning in tax year 2024, all real property is to be valued as of January 1, 2023.

Accordingly, beginning in tax year 2024, all real property is to be valued as of January 1, 2023.

As explained by the Louisiana Supreme Court, without the mandatory quadrennial reappraisal cycle, inequity or violations of uniformity could occur. *See Comeaux v. Louisiana Tax Comm'n*, 2020-01037 (La. 5/20/21), 320 So. 3d 1083, 1096, *reh'g denied*, 2020-01037 (La. 6/29/21), 347 So. 3d 866 "The mandatory quadrennial reappraisal cycle furthers the [] statutory and constitutional requirements of uniformity by preventing any such inequity." *Id.*

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