



## Good inaction on assessment

The 2005 legislative session began with a lot of agitation among lawmakers about assessment of property for tax purposes. Fortunately, they've not done a lot about it.

Sometimes, inaction serves the public interest.

Legislators were upset because some of their constituents were upset by sharp increases in property tax bills. In a number of parishes across the state, assessors routinely had assessed property unfairly.

A newly purchased house would be assessed for taxes at the purchase price. But homes just down the street would still be on the rolls at assessments much lower. In many cases, homes had not been reassessed in decades, resulting in dramatic inequities in the same neighborhood.

The state Tax Commission is a body appointed by the governor to supervise the work of elected parish assessors. Given the broad and obvious inequities in assessment practices, it wasn't doing a very good job.

But the problems have been exposed by investigations in the media, and a study critical of assessors and the Tax Commission by the Legislative Auditor's Office. Gov. Kathleen Blanco has helped the process by appointing a new Tax Commission, and reforming assessors were elected in a number of parishes.

Unfortunately, correcting such long-standing inequities results in higher tax bills for long-term homeowners. That's a political problem of the highest order for legislators, and as a result more than 50 bills on the subject were introduced in the session.

The Public Affairs Research Council tracked these measures, and happily reported that few of them passed.

For the most part, the reactions to the issue in terms of legislation were knee-jerk bills that would have restricted the capacity of assessors and the Tax Commission to clean up the mess.

One terrible idea: Expand the Tax Commission from five to seven members and have them elected from Supreme Court districts instead of being appointed by the governor.

That would have "further politicized an assessment process that is already far too political," PAR commented. It died in the House.

Bills related to this issue that did pass seem sensible. Several measures establish ways to improve notice to property owners of changes in assessments or any proposed increase in property taxes because of increased assessments.

Another slightly expands the number of people eligible for freezes in property taxes. That is a constitutional amendment and must be presented to state voters for ratification next year.

Overall, though, despite the heat generated by the reassessment issue, the Legislature apparently resisted the impulse to derail the painful but necessary process of reform.

In time, the inequitable assessments will be ironed out of the system, and people will be paying reasonably consistent levels of property tax for similar homes.

That's the way the system is supposed to work.

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