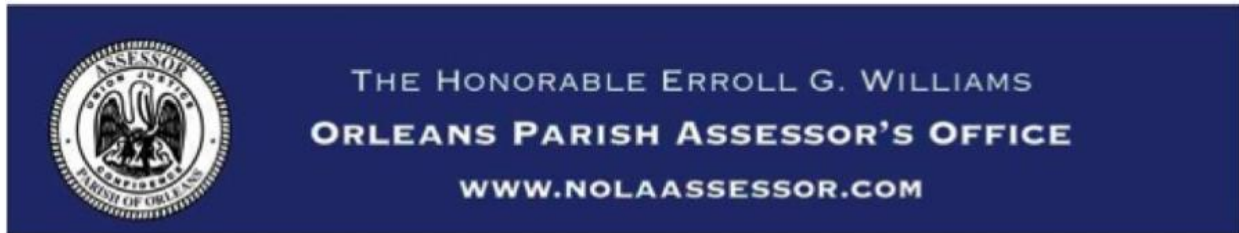


July 10, 2023



## 2024 Quadrennial Assessment Rolls Open for Public Inspection July 17 to August 15

*Online appeals are open July 24 through August 18*

Assessor Erroll Williams is reminding Orleans Parish property owners that the quadrennial 2024 assessment rolls will be open for public inspection from July 17, 2023 through August 15, 2023, Mondays to Fridays, 8:30 a.m. - 4 p.m.

State law requires all properties in a parish to be revalued at least once every four years. 2024 is a quadrennial year, meaning assessments in Orleans Parish for tax years 2024-2027 will reflect market values as of January 1, 2023. All assessments from 2020-2023 were based on market values as of January 1, 2019.

Property owners will receive notice of the change in assessment via mail. 2024 values will appear on [nolaassessor.com](http://nolaassessor.com) Monday, July 17.

Anyone interested in meeting with office staff to discuss their property assessment is strongly encouraged to schedule an online or in-person meeting using the online scheduling system at [nolaassessor.com](http://nolaassessor.com) or by calling (504) 754-8811.

The scheduling portal will go live at 1 p.m., Friday, July 14, 2023. All appointments must be made at least 24 hours in advance. The last appointment(s) will be for 4 p.m., Tuesday, August 15, 2023.

Walk-ins will be seen on a first come, first served basis. Individuals with scheduled appointments will be given

### QUADRENNIAL?

The assessment notices that went out are for the 2024 quadrennial tax year. The Louisiana Constitution requires all properties to be reassessed to current market values at least once every four years, hence the name: *quadrennial*.

2024 property assessments must reflect real estate market values as of January 1, 2023, updating assessments which were based on a January 1, 2019 valuation date.

### ROLL BACK

***When total assessments go up in a quadrennial tax year, the tax rate automatically goes down***

When assessments go up in a quadrennial tax year, state law requires all tax recipient agencies to reduce their millage (tax) rate, keeping the total amount of property taxes they receive the same. This is called a "mandatory roll back."

### ROLL FORWARD

***However, each tax recipient agency can vote to raise their millage (tax) rate back up***

Each tax recipient agency can increase the millage (tax) rate up to where it was prior to the mandatory roll back *IF*:

- 2/3rds of taxing authority members vote to increase their millage (tax) rate,
- A public hearing is held before the vote to increase taxes,
- The public hearing is advertised and held in accordance with open meetings law, and
- Two separate notices announcing the subject matter of the public hearing are published in a public journal at least 30 days in advance.

This is referred to as a "roll forward."

priority. If a property owner is unable to schedule an appointment, it is recommended they submit an appeal online because wait times could be long.

The online appeal system will be available from Monday, July 24, 2023 until 4 p.m., Friday, August 18, 2023 at [nolaassessor.com](http://nolaassessor.com).

Alternatively, property owners may download and print the appropriate BOR form from the "Forms" page on [nolaassessor.com](http://nolaassessor.com). Please be advised that you must submit four (4) copies of the BOR appeal form and all supporting materials for BOR appeal submissions by hand or mail.

Open rolls locations for the Orleans Parish Assessor's Office are:

- City Hall, 1300 Perdido, 4th Floor
- Algiers Courthouse, 225 Morgan Street, 1st Floor
- Lakeview Christian Center, 5885 Fleur De Lis Drive, 2nd Floor

State law requires all tax recipient agencies to reduce their millage rates when a quadrennial revaluation results in an increase in taxable assessments, as is the case this year. This is referred to as a “**mandatory rollback**.” The intent of the rollback is to keep funding streams level for tax recipient agencies. If a quadrennial revaluation were to result in a reduction of total taxable assessments, millage rates would automatically increase to offset the decrease.

However, tax recipient agencies may vote to raise the millage rates back up to where they were before the automatic roll back. When this happens it is referred to as a “**roll forward**.”

For more information visit [nolaassessor.com](http://nolaassessor.com).

## These tax recipient agencies set the millage (tax) rate in Orleans Parish

- New Orleans City Council
- Orleans Parish School Board
- Sewerage and Water Board
- Orleans Parish Sheriff
- Audubon Commission
- Orleans Levee District (East Bank)
- Algiers Levee District (West Bank)
- City Park Improvement Association
- Downtown Development District\*
- Garden District Security District\*
- Touro Bouligny Security District\*

*\* Special taxing district, not citywide*

When total assessments increase in a quadrennial tax year, as they have for 2024, each tax recipient agency listed above must lower its millage (tax) rate to keep the total amount of property taxes it receives the same, per the Louisiana Constitution.

However, they may vote to raise their millage (tax) rates back up.