

REVISED STATUTES TITLE 47:1991

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. Additionally when such notification is issued, the Tax Commission shall authorize and direct the recorder of mortgages to change the inscription of the tax mortgage. If the property erroneously assessed be owned by the state or any of its agencies or political subdivisions, including any town or municipality, it shall not be necessary to secure the verification and approval of the assessor of the parish or district, but a statement of the facts by an authorized officer, under oath, shall be sufficient. In case property erroneously assessed has been sold for taxes and adjudicated to a third party, the Tax Commission auditor shall authorize and direct the recorder of mortgages to cancel the sale. In case, however, the property has been bid in for adjudication to the state, the register of the State Land Office shall cancel the sale upon his records and direct the recorder of mortgages to cancel the act or deed of adjudication upon his records.

AFFIDAVIT

(To be submitted to the Louisiana Tax Commission in triplicate)

STATE OF LOUISIANA

PARISH OF:

I, THE UNDERSIGNED AUTHORITY: (Assessor), do hereby state that
(Taxpayer)

whose assessment appears on Page _____ of Ward _____, identified as Assessment No. _____, was
erroneously/dually assessed as follows:

Summarized legal description of property:

Details of error

That the above described property assessment was erroneously subjected to a tax sale for
the tax year _____, in the name of
To tax sale purchaser _____ and/or

That the above described property assessment was dually assessed to Assessment
No. _____ in the name of

Therefore, it is requested that the ad valorem assessment records of the Tax Collector and
Recorder of Mortgages be corrected and that any tax sale be cancelled as null and void.

Assessor

Subscribed and sworn to before me on this _____ day of _____, 20____

Notary Public _____

Print Name _____

Notary No. _____