

Assessor Williams Questionnaire Responses and Analysis

#	QUESTION	ANSWER	GNOHA RESPONSE
1	As part of a Just Recovery, if elected or re-elected, will you prioritize property tax relief for struggling homeowners over large-scale hotels and restaurants?	Yes, this is why we worked for passage on residential assessment cap legislation. Yes, this is another reason why we worked for the residential cap. Please note determining fair market value is the law.	This contradicts with his actions earlier this year involving the prioritization of tax breaks for large-scale hotels and restaurants under the guise of pandemic relief, despite most businesses staying open throughout the pandemic.
2	If elected or re-elected, will you commit to ensuring that new investments in neighborhoods likely to gentrify include protections for existing residents, such as property tax relief for long-term, lower-income homeowners?		We did not see an impactful difference against gentrification in Assessor Williams' time in office.
3	If elected or re-elected, will you commit to strengthening the appraisal processes to ensure all properties are appraised every four years as required by state law, increasing the accuracy of property appraisals, and avoiding reliance on an individual property's most recent sales price when determining its assessed value?	Yes	We hope he honors this commitment.
4	If elected or re-elected, will you commit to meeting international appraisal guidelines for variability for each individual residential property to ensure accurate appraisals?	Yes	Please refer to his response letter to a 2020 Louisiana Legislative Audit . He could not explain his methodology for appraisals.
5	If elected or re-elected, will you commit to not engage in "sales-chasing," or appraising individual residential and commercial properties that recently sold based on their sales price?		From the 2020 Louisiana Legislative Audit: "The Orleans Assessor engaged in 'sales-chasing,' which means that it appraised individual residential and commercial properties that recently sold based on their sales price, which violates LTC rules and international best practices. We estimated that sold properties were assessed 14.9% higher than unsold properties as a result of this practice. Using sales chasing resulted in an increase in property value by \$385.8 million and may have contributed to a lack of uniformity in property appraisals in Orleans Parish."
6	If elected or re-elected, will you commit to utilizing appraisal metrics that reflect energy efficient and green construction investments as directed by existing Louisiana law?	Yes	We hope he honors this commitment, although we haven't seen this recommendation utilized yet.

<p>7 If elected or re-elected, will you commit to supporting property tax reform measures including, but not limited to, making the tax freeze for people with disabilities permanent?</p>	<p>Yes, we helped pass through the legislature but the statewide referendum failed. Very happy to work towards passing again.</p>	<p>We hope he would use tremendous power of the assessor's lobby to pass this kind of legislation. He hasn't stop reforms he opposes in the past. We believe the age freeze should go beyond New Orleans.</p>
<p>8 If elected or re-elected, will you commit to adopting the proposed changes for the tax year 2022 Rules and Regulations, as outlined by the Greater New Orleans Housing Alliance (GNOHA) and Lower 9th Ward Homeownership Association? Reference</p>	<p>Yes and no. We are on record with the LTC as to our stance on these items.</p>	<p>Assessor Williams' Rebuttal Letter</p>
<p>9 If elected or re-elected, will you commit to ensuring that vacant land is not undervalued in the appraisal process so that non-vacant land owners do not pay disproportionately more in taxes?</p>	<p>Yes</p>	<p>Please refer to the excerpt from our response to Assessor Williams' Rebuttal Letter under "Chapter 3 - Surface Level Parking Lots" below.</p>

**Assessor Williams declined our invitation to an interview.*

GNOHA Response to Question #9 Answer: Chapter 3 – Surface Level Parking Lots

The assessor claims that a lack of structures on surface level parking means there are no improvements on it. This is a conflation of the terms improvements and structure. It is well understood nationally and globally that an improvement is any adjustment to the land, be it a building, concrete, pipes, fences, etc.

The property classification standards found in chapter 3 section B of the LTC manual list numerous examples of improvements that are not characterized as structures. One example of the clear delineation between a structure and an improvement can be found in the section defining improvements for residential purposes, specifically sub-class code 4000, single family residence (emphasis has been added by authors): “Single Family Residence (Free standing structure or improvement) including decks, patios, pavement, swimming pools, hot tubs (Jacuzzi), gazebos, etc.”

While referencing LA Const. Art. 7 section 18 as a reason why he cannot assess surface parking lots as anything but vacant land, the Assessor implies that concrete, asphalt, pavement, pavers, or any other addition to a lot to turn it into a parking lot are land. Given his insistence on this point, we simply note that--concrete, asphalt, pavement, pavers, gravel, or anything else used to transform a lot into a commercial grade surface level parking lot are not land.

The Assessor also states that valuing surface level parking lots as the business many of them function as would require the owners to provide income and possibly financial data to the assessor. We would kindly remind him, and any business owners

with concerns, that RS 47 section 1957(C) (<https://www.legis.la.gov/legis/law.aspx?d=101421>) grants the assessor the right and power to require of any property owner inspection of their books and accounts for the purposes of determining a property's values.

The Assessor continues by asking questions on what this proposal seeks to require of an assessor, more specifically if it is seeking to require an assessor to value them in a particular way. We answer them individually here:

- On the question of “Does this proposal seek to require an assessor to treat the vacant lot as 15% commercial land?”: As established in the preceding paragraphs, this is attempting to clarify a type of improvement currently not being fully assessed by Assessor Williams. There is no category of “15% commercial land”, and it is not the intent of this proposal to create one.
- On the questions of: “Does this proposal seek to require owners of surface parking lots to provide financial data to the assessors in order to perform an income method valuation?”: This proposal does not seek to in any way dictate the requests or requirements the assessor may have from property owners when determining the fair-market value of their property. If the assessor deems it necessary to do so, the state constitution provides him with these rights already (as noted above).
- On the questions of “Does this proposal seek to require an assessor to recognize concrete as an improvement on the land?” and “Does this proposal seek to require an assessor to use the income approach to value land, or some ‘improvement’ thereon?”: It is not the intent of this proposal to require the assessor to use any particular method in determining the value of these properties, so long as the fair-market value of them is established. Furthermore, within his own rebuttal letter the Assessor states, in his response to a request to disclose his methods (point number 5 under the header FIFTH ISSUE), that “Often a combination of methods are used, with different emphasis, depending on the circumstances of the property at issue.”

We are not the only ones baffled by the Orleans Parish Assessor’s insistence on valuing surface level parking lots as vacant land. At a fall 2019 New Orleans City Council committee meeting, multiple councilmembers expressed their bewilderment directly to the assessor that commercial surface level parking lots, more specifically pay-to-park lots in the CBD and French Quarter, were being categorized as undeveloped land and valued as such. The lots this proposal intends to address are not empty patches of land and grass left vacant with no discernible use--they are developed, income-producing business assets.

Resources and References:

[2020 Louisiana Legislative Audit](#)

[Letters: Assessor disputes auditor's critical report | theadvocate.com](#)