



OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET
POST OFFICE BOX 94397
TELEPHONE: (225) 339-3800
FACSIMILE: (225) 339-3870

April 29, 2004

Honorable A. D. Bodie Little
Winn Parish Tax Assessor
8757 Highway 501
Winnfield, LA 71483

Dear Mr. Little:

We performed a limited review of certain transactions of the Winn Parish Tax Assessor's Office for the period beginning August 29, 2002, and ending March 23, 2004. The scope of our work was significantly less than those required by *Government Auditing Standards* in the audit of the office's financial statements; therefore, we are not offering an opinion on the office's financial statements, the office's system of internal control, nor assurance as to compliance with laws and regulations.

As part of our review, we noted certain matters that we want to bring to your attention for consideration. We offer the following comments and suggestions:

According to Louisiana Revised Statute (R.S.) 47:2304, application for use value assessment, a landowner has 60 days from the date of purchasing land to apply for a use value assessment. Your records indicate Six C Corporation (Six C) purchased land on August 29, 2002; October 3, 2002; January 15, 2003; and July 29, 2003, totaling 45,866 acres. You provided to us a copy of Six C's use value assessment application dated September 2, 2002, before three of the land purchases took place. Six C's application indicated the land use as class two timberland; a use that would result in the property being assessed a value of \$20 per acre and not 10% of the sales price (current market value).

You informed us it is common practice for you to accept and sign use value applications without acreage amounts entered on the application. You also stated that your secretary probably entered the acreage amounts for Six C after the final sale occurred. The practice of accepting incomplete applications and applications for property not yet purchased may be in violation of the 60-day requirement of R.S. 47:2304.

We recommend you seek a legal opinion to determine if Six C's use value application and the corresponding assessment as class two timberland is valid.

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This letter is intended for the information and use of the Winn Parish Tax Assessor and is not intended to be, and should not be, used by anyone other than management. Under Louisiana Revised Statute 24:513, this letter is distributed by the legislative auditor as a public document.

If you have any questions, please contact me at (225) 339-3839 or Mr. Daryl Purpera at (225) 339-3807.

Sincerely,

A handwritten signature in black ink, appearing to read "Grover C. Austin". The signature is fluid and cursive, with a large initial "G" and "A".

Grover C. Austin, CPA
First Assistant Legislative Auditor

HW:DD:DGP:dl

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