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## DIGEST

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HB 493 Engrossed

2019 Regular Session

Abramson

**Abstract:** Authorizes the city of New Orleans to establish a homestead exemption audit program for property in the city and parish of Orleans and to assess a fee if property is determined to be subject to more than one homestead exemption or if property owners are claiming a homestead exemption on more than one property.

Present constitution authorizes the imposition of ad valorem property taxes on property within La. Further establishes an exemption from state, parish, and special ad valorem property taxes for the bona fide homestead of the property owner, for the first \$7,500 of the property's assessed value.

Proposed law authorizes the city of New Orleans, hereinafter "city", to establish a homestead exemption audit program for property in the city and parish of Orleans in order to determine if property in the city and parish is subject to more than one homestead exemption or if property owners are claiming a homestead exemption on more than one property.

Proposed law requires provisions governing the execution, administration, and enforcement of and collections made under this audit program to be established through the promulgation of rules.

Proposed law authorizes the city to assess a fee equal to 10% of the total amount of taxes, penalties, and interest owed by a taxpayer through collections made under this program to be collected by the tax collector, and remitted to the city. Further authorizes the city to employ and enter into contracts with experts to assist in program execution and enforcement; however, the total fees paid pursuant to the contracts shall not exceed the total fees collected by the city.

(Adds R.S. 47:1704)