

1 calendar year due to overflow, flood, or damage by rain, wind, hurricane,
2 tornado, or other public calamity, general conflagration, or disaster as defined
3 in the Louisiana Homeland Security and Emergency Assistance and Disaster
4 Act, shall be entitled to claim the exemption by filing an affidavit of intent to
5 return and reoccupy the homestead within five years from December thirty-first
6 of the year following the disaster with the assessor within the parish where such
7 homestead is situated prior to December thirty-first, of the year in which the
8 exemption is claimed. The homestead shall be reoccupied within such five-year
9 period. In no event shall more than one homestead exemption extend or apply
10 to any person in this state.

11 (2) Public disaster. Any taxpayer entitled to the Special Assessment
12 Level set forth in this Paragraph who is unable to occupy the homestead on or
13 before December thirty-first of the calendar year due to overflow, flood, or
14 damage by rain, wind, hurricane, tornado, or other public calamity, general
15 conflagration, or disaster as defined in the Louisiana Homeland Security and
16 Emergency Assistance and Disaster Act, shall be entitled to keep the Special
17 Assessment Level of the damaged homestead on the repaired or rebuilt
18 homestead provided the repaired or rebuilt homestead is reoccupied by the
19 owner within five years from December thirty-first of the year following the
20 disaster. The assessed value of the land and buildings on which the homestead
21 was located prior to its damage shall not be increased above its assessed value
22 immediately prior to the public disaster described in this Paragraph so long as
23 the owner intends to reoccupy the homestead within five years as set forth in
24 this Paragraph. If the property owner applies for and receives the Special
25 Assessment Level on another homestead during the same five-year period, the
26 damaged property shall not be entitled to keep the Special Assessment Level,
27 and the land and buildings shall be assessed in that year at the percentage of
28 fair market value set forth in this constitution.

29 * * *

1 §1978. Listing and assessing of ~~overflowed lands~~ **property damaged by public**
2 **calamity or disaster**

3 **A.(1)** Whenever lands or other property, **including buildings, structures, or**
4 **personal property,** are overflowed or **flooded by water** ~~by the waters of the~~
5 ~~Mississippi River, or by the waters of any other river, lake, bayou, or backwater, or~~
6 **are damaged by rain, wind, hurricane, tornado, or other public calamity,**
7 **general conflagration, or a disaster as defined in the Louisiana Homeland**
8 **Security and Emergency Assistance and Disaster Act,** the assessors within whose
9 parishes such lands or other property may be situated, shall ~~re-assess~~ **assess** such
10 lands or property **for the year in which the damage has occurred** ~~for their actual~~
11 ~~cash value, and in so doing they shall specially take~~ **at the percentage of fair**
12 **market value provided in the constitution,** by taking into consideration all the
13 damages to the lands or **other** property and the depreciation of the value of such land
14 or **other** property caused by **any of the events described in this Section** ~~overflow.~~
15 The assessors throughout the state shall make these ~~reassessments~~ **assessments**
16 whether the time fixed by law for filing assessment rolls has elapsed or not, ~~and in~~
17 ~~case of re-assessments, as provided by this Section,~~ **When such assessments are**
18 **done the assessments shall be subject to review and shall be filed by the assessor**
19 **as set forth in R.S. 47:1989.1 and R.S. 47:1992.1.**

20 **(2) In the alternative,** the assessor shall prepare supplemental rolls of
21 overflowed **or flooded** lands ~~and other overflowed~~ **or other** property **damaged as**
22 **the result of the events described in this Section,** which **rolls** shall ~~file~~ be filed as
23 provided in R.S. 47:----- in the manner provided by law for general assessment rolls;
24 such re-assessment **assessments** shall be subject to the same rights as to contest as
25 to assessment generally **subject to review and shall be filed by the assessor as set**
26 **forth in R.S. 47:1989.1 and R.S. 47:1992.1.**

27 **B.(1)** In the instance wherein the assessor has completed the public exposure
28 and board of review of the assessment roll for the year, the assessor may issue
29 change orders for the assessment of the damaged property in compliance with R.S.

1 47:1978(A) in lieu of changing his existing assessment roll or the filing of a
2 supplemental roll. If the assessor does issue a change order as a result of the
3 disaster described in R.S. 47:1978(A), such change order shall be signed by the
4 assessor or his deputy and the property owner or owners and shall contain a
5 declaration that the property owner or owners agree to the change in
6 assessment and that the property owner or owners waive any further contest as
7 to the accuracy of the assessment.

8 (2) In the event the change order is not signed by the property owner or
9 owners, the owner or owners shall have ten days from the receipt of the tax bill
10 evidencing the change in assessment to contest the assessment with the assessor.
11 If the taxpayer is dissatisfied with the determination of the assessor, the
12 taxpayer shall have ten days from notification of the determination by the
13 assessor to contest the assessment before the Louisiana Tax Commission. If
14 dissatisfied with the ruling of the commission, the taxpayer shall have ten days
15 to file suit in a court of competent jurisdiction to contest the accuracy of the
16 assessment.

17 C. The assessment provided for in this Section shall not be considered an
18 implementation of the reappraisal and valuation provisions of Article VII,
19 Section 18, Paragraph (F) of the Constitution of Louisiana, nor shall such
20 assessment result in the adjustment of ad valorem tax millages pursuant to
21 Article VII, Section 23 of the Constitution of Louisiana.

22 * * *

23 §1989.2. Review of appeals by tax commission of property assessed as a result
24 of R.S. 47:1978(A)

25 A.(1) When assessments are done as the result of R.S. 47:1978(A), the
26 assessment lists of the parish or district shall be subject to review as set forth in
27 this Section.

28 (2) Within seven days of receipt of the assessment lists as certified by the
29 local board of review, the tax commission shall conduct public hearings to hear

1 real and personal property appeals of taxpayers, bona fide representatives of
2 an affected tax-recipient body, or assessors, from the action of the board of
3 review.

4 B. The Louisiana Tax Commission shall consider the appeal of any
5 taxpayer, bona fide representative of an affected tax-recipient body, or assessor
6 dissatisfied with the determination of a local board of review. All documents,
7 except confidential forms as provided in R.S. 47:2327, filed in connection with
8 any appeal shall be available for public inspection during the regular business
9 hours of the Louisiana Tax Commission.

10 C. All such hearings shall be conducted in accordance with rules and
11 regulations established by the tax commission.

12 D.(1) All decisions by the tax commission are final unless appealed to the
13 district court within seven days.

14 (2) The proceedings in such suit shall be tried by preference, whether or
15 not out of term time, at such time as fixed by the district court. No new trial or
16 rehearing shall be allowed.

17 (3) Any appeal from a judgment of the district court shall be heard by
18 preference within thirty days of the lodging of the record in the court of appeal.
19 The appeal shall be taken ten days from the date the judgment of the district
20 court is rendered. If such appeal is timely filed, any amount of taxes that were
21 paid under protest pursuant to R.S. 47:1856(E) shall remain segregated and
22 invested pursuant to that Subsection and no bond or other security shall be
23 necessary to perfect such appeal.

24 (4) In the event the supreme court grants a writ of certiorari, the court
25 shall hear the appeal on the next regular docket of the court.

26 E. The assessment lists, together with any changes in connection
27 therewith, shall be certified and returned to each assessor no later than ten days
28 following the conclusion of the public hearing held by the Louisiana Tax
29 Commission.

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§1992.1. Inspection of assessment lists compiled as a result of R.S. 47:1978(A); notification and review of assessments by board of review as a result of such listing; hearing officers

A. After each assessor has prepared and made up the lists showing the assessment of immovable and movable property in and for his parish or district as a result of R.S. 47:1978(A), his lists shall be exposed daily for inspection by the taxpayers and other interested persons for the period provided for in Subsection F of this Section. Each assessor shall give notice of such exposure for inspection in the official journal of the parish in which the assessor is located no more than fourteen days and no less than seven days prior to the first day the lists will be open for public inspection.

B. After the lists of each assessor have been exposed for inspection for the period provided for in Subsection F of this Section, the lists as changed by each assessor shall be certified to the board of review within three days, which board shall conduct public hearings for all persons or their representatives desiring to be heard on the assessments of immovable and movable property. Notice of such public hearings shall be given by each assessor in the official journal of the parish in which the assessor is located no more than fourteen days and no less than seven days prior to the first day that the board of review shall convene.

C. The board of review shall consider the written or oral complaint of any person desiring to be heard who has timely filed the report or reports as required by Chapter 6 of Subtitle III of this Title, R.S. 47:2301 et seq., and who has provided to the board of review at least five days prior notice either through appearing in person at the board of review's office or by filing such complaint by means of certified mail, which shall be received at the board office no later than five days prior to the public hearing or by facsimile transmission to the board office, which shall be received at the board office no later than five days

1 prior to the public hearing. Contrary provisions of law notwithstanding, the
2 written or oral complaint of any bona fide representative of an affected tax
3 recipient body shall be considered by the board of review provided such
4 representative has provided notice to the board in the manner provided in this
5 Section and has furnished the owner's name and address, a description of each
6 property contested, and the assessment number of each property contested.
7 Nothing contained in this Section shall be construed to authorize a tax recipient
8 body to challenge the assessment of all property within its taxing jurisdiction in
9 a single complaint. The validity of each assessment shall be determined on its
10 own merits. The board of review may make a determination to increase or
11 decrease the assessment of immovable or movable property made by the
12 assessor in accordance with the criterion set forth in R.S. 47:1978(A).

13 D. All determinations by the board of review shall be final unless
14 appealed to the tax commission. Any taxpayer or assessor dissatisfied with the
15 determination of the board of review may appeal to the tax commission within
16 five days after the determination of the board of review in accordance with rules
17 and regulations established by the tax commission.

18 E. On the tenth day after the board of review shall have commenced the
19 public hearings as provided herein, the assessment lists, together with any
20 changes in connection therewith, shall be certified and sent to the tax
21 commission within three days.

22 F. The period for inspection of the assessment lists as provided for in
23 this Section in each parish shall be for a period of seven days following the
24 completion of the listing of assessments by the assessor as a result of R.S.
25 47:1978(A).

26 G. The assessor shall file the assessment roll with the Louisiana Tax
27 Commission no later than sixty days after the board of review has sent the
28 assessment list to the tax commission.

29 Section 2. This Act shall become effective upon signature by the governor or, if not

1 signed by the governor, upon expiration of the time for bills to become law without signature
 2 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 3 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 4 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Proposed law as to the homestead exemption and the special assessment level.

Authorizes retention of the homestead exemption and the special assessment level at its pre-disaster level if the homestead is unoccupied on or before December 31st of a calendar year because of damage or destruction of the homestead caused by overflow, flood, or damage by rain, wind, hurricane, tornado, or other public calamity, general conflagration, or disaster as defined in the Louisiana Homeland Security and Emergency Assistance and Disaster Act, provided the repaired or rebuilt homestead is reoccupied by the owner within five years from December 31st of the year following the disaster.

In order to receive the homestead exemption, the owner must file an affidavit of intent to return and reoccupy with his assessor prior to December 31st of the year in which the exemption is claimed. Explicitly prohibits the extension or application of more than one homestead exemption to any person in the state.

The assessed value of the land and buildings on which the homestead was located prior to its damage cannot be increased above its assessed value immediately prior to the damage or destruction and still retain the special assessment level.

If the property owner receives a homestead exemption on another homestead during the same 5-year period, or fails to maintain the homestead exemption on the damaged or destroyed property, the property loses the special assessment level and the land and buildings are to be assessed in that year at the percentage of fair market value set forth in the Constitution.

Present law limits reassessment of damaged property to that damaged by overflow of the Mississippi River or other bodies of water.

Proposed law related to the listing and assessing of property damaged by any public calamity.

Requires assessors to assess property damaged by overflow, flood by water, rain, wind, hurricane, tornado, or other public calamity, general conflagration, or a disaster as defined in the Louisiana Homeland Security and Emergency Assistance and Disaster Act in the year in which the damage occurred whether the time fixed by law for filing assessment rolls has elapsed or not.

In the alternative, the assessor must prepare supplemental rolls of such damaged or destroyed property overflowed or flooded lands.

Authorizes the assessor to issue change orders to comply with the proposed law in lieu of changing his existing assessment roll or the filing of a supplemental roll if the assessor has completed the public exposure and board of review of the assessment roll for the year, but requires the change order to contain a declaration that the property owner agrees to the

change in assessment and waives any further contest as to the accuracy of the assessment. If there is no declaration, the property owner has 10 days from the receipt of the tax bill to contest the assessment with the assessor; and 10 days from notification of the determination of the assessor to contest the assessment before the tax commission. If dissatisfied with the ruling of the commission, the property owner has 10 days to file suit.

Explicitly provides that the assessment required by the proposed law is not to be considered an implementation of the reappraisal and valuation provisions of Art. VII, Sec. 18 (F) of the Constitution, nor is it to result in a (roll-forward) adjustment of ad valorem tax millages pursuant to Art. VII, Sec. 23.

Proposed law relative to the filing of rolls and review of the assessments provided by the proposed law.

Assessment lists prepared pursuant to the proposed law must be exposed daily for inspection for a period of seven days following the completion of the listing. Requires notice of such exposure for inspection in the official journal of the parish no more than 14 days and no less than seven days prior to the first day the lists will be open for public inspection.

After the exposure for inspection, the lists as changed by each assessor is to be certified to the board of review within three days, which board must conduct public hearings. Notice of the hearings are to be given in the official journal of the parish no more than 14 days and no less than seven days prior to the first day that the board of review convenes.

The board of review must consider the written or oral complaint of any person who has timely filed the report or reports as required by present law and who has provided to the board at least five days prior notice either through appearing in person at the board of review's office or by filing the complaint by means of certified mail or fax transmission, which is to be received at the board office no later than five days prior to the public hearing.

Also requires the written or oral complaint of any bona fide representative of an affected tax recipient body to be considered by the board of review and if it is timely and he has furnished the owner's name and address, a description of each property contested, and the assessment number of each property contested.

Prohibits a construction of proposed law which authorizes a tax recipient body to challenge the assessment of all property within its taxing jurisdiction in a single complaint. The validity of each assessment must be determined on its own merits.

All determinations by the board of review are final unless appealed to the tax commission within five days after the determination of the board of review in accordance with rules and regulations established by the tax commission.

On the tenth day after the board of review commences the public hearings, the assessment lists, together with any changes, are to be certified and sent to the tax commission within three days. The assessor must file the assessment roll with the tax commission no later than 60 days after the board of review has sent the assessment list to the tax commission.

Proposed law relative to appeals.

Requires the tax commission to consider and conduct public hearings in accordance with its rules and regulations in order to hear appeals of any taxpayer, bona fide representative of an affected tax-recipient body, or assessor dissatisfied with the determination of a local board of review within seven days of receipt of the assessment lists as certified by such board. Makes all documents, except confidential forms as provided in R.S. 47:2327, filed in connection with any appeal available for public inspection.

All decisions of the commission are final unless appealed to the district court within seven

days, where the proceedings are to be tried by preference. No new trial or rehearing is allowed.

Any appeal from a judgment of the district court is also to be heard by preference within 30 days of the lodging of the record in the court of appeal. The appeal must be taken 10 days from the date the judgment of the district court is rendered and amounts paid under protest remain segregated and invested and no bond or other security is necessary.

In the event the supreme court grants a writ of certiorari, the court must hear the appeal on the next regular docket of the court.

The assessment lists, together with any changes, are to be certified and returned to each assessor no later than 10 days following the conclusion of the public hearing held by the tax commission.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1978; adds R.S. 47:1703(E), 1989.2 and 1992.1)