
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)