
DIGEST

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Hammett

HB No. 44

Abstract: Provides with respect to the deferment of tax payments in case of public calamity or disaster.

Present law authorizes delinquent ad valorem taxes to be paid to the taxing authority in installments and provides for the collection of interest at the rate fixed by law on each installment.

Present law provides that any political subdivision, when an emergency has been declared to exist by such governing body, is authorized to reduce the interest charge to no less than 6% and to reduce the penalties by up to 50% on ad valorem taxes due to the political subdivision.

Present law provides in case of overflow, general conflagration, general destruction of crops, or other public calamity in any parish or any political subdivision therein rendering impracticable the forcible collection of taxes, there shall be no collection of taxes on lands or other property during the year of the calamity or the preceding year when the payment of such taxes for the preceding year is affected by the calamity.

Proposed law changes present law to provide that whenever lands or other property, including buildings, structures, or personal property are damaged or destroyed during a disaster or emergency declared by the governor rendering impracticable the forcible collection of taxes therein, there shall be no collection of taxes on lands or other property, including buildings, structures, or personal property damaged during the year in which the event occurred or the preceding year when the payment of such taxes for the preceding year is affected by the event.

Present law provides that the owner wishing to postpone the payment of taxes shall make a sworn statement in triplicate on or before December 31 of the year in which the taxes are assessed that his property has been injured or destroyed, giving a description of the property as assessed, and that by reason thereof, the forcible collection of taxes would be oppressive and that he is unable to pay the taxes without a sacrifice of his property.

Proposed law changes the time for filing the sworn statement from December 31 of the year in which the calamity occurred to no later than 60 days after the tax bill has been mailed.

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

(Amends R.S. 47:2106)