

First Extraordinary Session, 2005

HOUSE BILL NO. 64

BY REPRESENTATIVES HAMMETT AND PINAC

TAX/AD VALOREM TAX: Provides with respect to the assessment and payment of ad valorem taxes on certain damaged property (Items #40 and #42)

1 AN ACT

2 To amend and reenact R.S. 47:1978, 1993(D), and 2101(A)(1), relative to the listing and
3 assessing of property damaged by public calamity or disaster; to provide for filing
4 dates of tax rolls for certain parishes; to provide for deadlines for payment of ad
5 valorem taxes for certain parishes; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1978, 1993(D), and 2101(A)(1) are hereby amended and
8 reenacted to read as follows:

9 §1978. Listing and assessing of ~~overflowed lands~~ property damaged by public
10 calamity or disaster

11 A. Whenever lands or other property, including buildings, structures, or
12 personal property, are overflowed by the waters of the Mississippi River, or by the
13 waters of any other river, lake, bayou, or backwater, or flooded by water or are
14 damaged by rain, wind, hurricane, tornado, or other public calamity, general
15 conflagration, or a disaster as defined in the Louisiana Homeland Security and
16 Emergency Assistance and Disaster Act, the assessors within whose parishes such
17 lands or other property may be situated, shall re-assess assess such lands or property
18 for their actual cash value, and in so doing they shall specially take the year in which
19 the damage has occurred at the percentage of fair market value provided in the
20 constitution, by taking into consideration all the damages to the lands or other

1 property and the depreciation of the value of such land or other property caused by
2 ~~the overflow~~ any of the events described in this Section. The assessors throughout
3 the state shall make these ~~reassessments~~ assessments whether the time fixed by law
4 for filing assessment rolls has elapsed or not, ~~and in case of re-assessments, as~~
5 ~~provided by this Section, the assessor shall prepare supplemental rolls of overflowed~~
6 ~~lands and other overflowed property, which they shall file in the manner provided~~
7 ~~by law for general assessment rolls, such re-assessment shall be subject to the same~~
8 ~~rights as to contest as to assessment generally.~~

9 B.(1) The assessments of damaged property shall be reflected on the general
10 assessment roll if at the time of the events described above, the general assessment
11 roll has not been certified by the assessor to the local board of review. The
12 procedures for public inspection of the general assessment rolls, review of
13 assessments by the board of review, and certification of the assessment rolls to the
14 Louisiana Tax Commission shall be followed. The rolls shall be open for public
15 inspection for a period of fifteen days, and the assessor shall advertise such public
16 exposure dates and dates for board of review as provided for by existing law.

17 (2) If at the time of the events described above, the general assessment rolls
18 have already been certified by the assessor to the local board of review, the assessor
19 shall prepare a supplemental roll of property damaged as the result of the events
20 described in this Section, which rolls shall be filed in the same manner as provided
21 for in this Section for general assessment rolls, and such assessments shall be subject
22 to the same rights as to contest as to assessments generally.

23 (3) If, after the filing of the assessment roll with the Louisiana Tax
24 Commission, the assessor requests a change order as a result of the events described
25 in this Section, such request for change order shall be signed by the assessor or his
26 deputy and shall contain a declaration that the property owner agrees to the change
27 in the assessment and that the property owner waives any right to further contest the
28 correctness of the assessment. In the event the request for change order is not agreed
29 upon by the assessor and the property owner, the assessor shall mail to the property

1 owner the assessor's determination of the assessed value of the property. If the
 2 property owner is dissatisfied with the assessor's determination of assessed value, the
 3 property owner shall have ten days from the mailing of the notification by the
 4 assessor of the determination of assessed value to contest the assessment to the
 5 Louisiana Tax Commission. All decisions by the Louisiana Tax Commission are
 6 final unless appealed to the district court within ten days from the mailing of the
 7 decision of the Louisiana Tax Commission. The assessor shall not submit requests
 8 for change orders as a result of the events described in this Section if the total of the
 9 assessed values for the assessments requested in the change orders exceed three
 10 percent of the total assessed values of assessments reflected on the general
 11 assessment roll certified and approved by the Louisiana Tax Commission.

12 * * *

13 §1993. Preparation and filing of rolls by assessor

14 * * *

15 D.(1) Each tax assessor, parish of Orleans excepted, shall complete and file
 16 the tax roll of his parish on or before the ~~15th~~ fifteenth day of November in each
 17 calendar year. The officer having custody of the assessor's salary and expense fund
 18 shall withhold from the assessor's salary five dollars ~~(\$5.00)~~ for each day of delay
 19 in the filing of the roll after such date.

20 (2) In accordance with the provisions of Article VII, Section 25(F) of the
 21 Louisiana Constitution, tax rolls for 2005 for the parishes of Calcasieu, Cameron,
 22 Jefferson, Plaquemines, and St. Bernard and the tax roll for the parish of Orleans for
 23 2006 shall be completed and filed on or before March 31, 2006. Nothing in this
 24 Subsection shall prohibit the completion and filing of tax rolls prior to March 31,
 25 2006.

26 * * *

27 §2101. Time for payment; notice when due

28 A.(1)(a) All taxes shall be collected in the calendar year in which the
 29 assessment thereof is made, and they shall be designated as the "taxes for the year

1 _____", accordingly as they are collectible, and the taxes assessed in each year shall
2 be due in that calendar year as soon as the tax roll is filed in the office of the recorder
3 of mortgages, except taxes on movable property in the event of a bulk sale under the
4 provisions of the Bulk Sales Law, and they shall be paid on or before the thirty-first
5 day of December in each respective year in order to avoid the notice, advertisement,
6 and sale required by Article VII, Section 25 of the Louisiana Constitution. In the
7 event of a bulk sale of movable property under the provisions of the Bulk Sales Law,
8 all taxes due on movable property shall be due ten days prior to completion of the
9 transfer or the payment of any consideration therefor and shall be payable upon
10 completion of the bulk sale.

11 (b) Notwithstanding anything herein to the contrary and in accordance with
12 the provisions of Article VII, Section 25(F) of the Louisiana Constitution, the
13 deadline for payment of ad valorem taxes for 2005 in Calcasieu, Cameron, Jefferson,
14 Plaquemines, and St. Bernard parishes and ad valorem taxes for 2006 in Orleans
15 Parish is hereby extended, and such taxes shall be paid on or before the fifteenth day
16 of May, 2006.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Hammett

HB No. 64

Abstract: Provides with respect to the assessment and payment of ad valorem taxes on certain damaged property.

Present law provides assessment procedures for property subject to ad valorem taxation and for deadlines for payment of taxes.

Proposed law provides for the listing and assessing of property damaged by public calamity or disaster.

Provides that when land or property, including buildings, structures, or personal property are overflowed or flooded, damaged by rain, wind, hurricane, tornado, or other public calamity or disaster defined in the Homeland Security and Emergency Assistance and Disaster Act, the assessors where the property is located shall assess such for the year in which the damage occurred at the percentage of fair market value provided in the constitution taking into consideration damages and depreciation caused by the disaster.

Proposed law provides procedure for listing assessments of damaged and destroyed property and contesting assessments.

Present law requires each assessor to complete and file the tax roll for his parish on or before November 15 of each calendar year.

Proposed law specifies that the rolls for 2006 for the parishes of Calcasieu, Cameron, Jefferson, Plaquemines, St. Bernard, and Orleans shall be completed and filed before March 31, 2006.

Proposed law provides that the deadline for payment of ad valorem taxes for 2005 in the parishes of Calcasieu, Cameron, Jefferson, Plaquemines, St. Bernard, and the ad valorem taxes for 2006 in Orleans is extended and shall be paid on or before May 15, 2006.

(Amends R.S. 47:1978, 1993(D), and 2101(A)(1))