
DIGEST

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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))