

First Extraordinary Session, 2005

SENATE BILL NO. 21

BY SENATOR MOUNT

TAX/AD VALOREM. Provides for the listing, assessing, filing of tax rolls, and contesting of assessments of property damaged by any public calamity and for the dates for completing tax rolls and payment of taxes in certain parishes. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:1978, 1993(D), and 2101(A), relative to ad valorem property  
3 tax; to legislate with respect to the manner and procedure of assessment of property  
4 and the collection of ad valorem taxes in the circumstance where property subject to  
5 ad valorem taxation has been damaged or destroyed during a gubernatorially  
6 declared disaster or emergency; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

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

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

12 **A.** Whenever lands or other property, **including buildings, structures, or**  
13 **personal property,** are overflowed or **flooded by water** ~~by the waters of the~~  
14 ~~Mississippi River, or by the waters of any other river, lake, bayou, or backwater, or~~  
15 **are damaged by rain, wind, hurricane, tornado, general conflagration, or other**  
16 **public calamity, during a gubernatorially declared disaster or emergency,** the  
17 assessors within whose parishes such lands or other property may be situated, shall

1 re-assess ~~assess~~ such lands or property **for the year in which the damage has**  
2 **occurred** ~~for their actual cash value, and in so doing they shall specially take at the~~  
3 **percentage of fair market value provided in the Constitution of Louisiana,** by  
4 taking into consideration all the damages to the lands or **other** property and the  
5 depreciation of the value of such land or **other** property caused by **any of the events**  
6 **described in this Section** ~~overflow~~. The assessors throughout the state shall make  
7 these reassessments **assessments** whether the time fixed by law for filing assessment  
8 rolls has elapsed or not, ~~and in case of re-assessments, as provided by this Section,~~  
9 ~~the assessor shall prepare supplemental rolls of overflowed lands and other~~  
10 ~~overflowed property which shall be filed in the manner provided by law for general~~  
11 ~~assessment rolls; such re-assessment shall be subject to the same rights as to contest~~  
12 ~~as to assessment generally.~~

13 **B. The assessments of damaged property shall be reflected on the general**  
14 **assessment roll if at the time of the events described above, the general**  
15 **assessment roll had not been certified by the assessor to the local board of**  
16 **review. The procedures for public inspection of the general assessment rolls,**  
17 **review of assessments by the board of review, and certification of the assessment**  
18 **rolls to the Louisiana Tax Commission shall be followed and the assessor shall**  
19 **advertise such dates as provided for by existing law.**

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

26 **D. If after the filing of the assessment roll with the Louisiana Tax**  
27 **Commission, the assessor requests a change order as a result of the events**  
28 **described in this Section, such request for change order shall be signed by the**  
29 **assessor or his deputy and shall contain a declaration that the property owner**

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

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§1993. Preparation and filing of rolls by assessor

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

25           (2) In accordance with the provisions of Article VII, Section 25(F) of the  
26       Constitution of Louisiana, tax rolls for 2005 for the parishes of Calcasieu,  
27       Cameron, Jefferson, Plaquemines, and St. Bernard and the tax roll for the  
28       parish of Orleans for 2006 shall be completed and filed on or before March 31,  
29       2006. Nothing in this Subsection shall prohibit the completion and filing of tax

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**rolls prior to March 31, 2006.**

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§2101. Time for payment; notice when due

A.(1)(a) All taxes shall be collected in the calendar year in which the assessment thereof is made, and they shall be designated as the "taxes for the year \_\_\_\_", accordingly as they are collectible, and the taxes assessed in each year shall be due in that calendar year as soon as the tax roll is filed in the office of the recorder of mortgages, except taxes on movable property in the event of a bulk sale under the provisions of the Bulk Sales Law, and they shall be paid on or before the thirty-first day of December in each respective year in order to avoid the notice, advertisement, and sale required by Article VII, Section 25 of the Louisiana Constitution. In the event of a bulk sale of movable property under the provisions of the Bulk Sales Law, all taxes due on movable property shall be due ten days prior to completion of the transfer or the payment of any consideration therefor and shall be payable upon completion of the bulk sale.

**(b) Notwithstanding any other law to the contrary and in accordance with the provisions of Article VII, Section 25(F) of the Constitution of Louisiana, the deadline for payment of ad valorem taxes for 2005 in Calcasieu, Cameron, Jefferson, Plaquemines, and St. Bernard Parishes and ad valorem taxes for 2006 in Orleans Parish is hereby extended and such taxes shall be paid on or before the fifteenth day of May, 2006.**

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Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

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

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#### DIGEST

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

Proposed law provides for the listing, assessing, filing of tax rolls, and contesting of assessments of property damaged by any public calamity.

Requires assessors to assess property damaged by overflow, flood by water, rain, wind, hurricane, tornado, general conflagration, or other public calamity, in the year in which the damage occurred whether the time fixed by law for filing assessment rolls has elapsed or not.

Requires the assessments of damaged property to be reflected on the general assessment roll if at the time of the disaster the roll has not been certified to the local board of review.

Provides that the procedures for public inspection; review of assessments by the board of review, certification of the rolls to the tax commission, and the requirement for assessors to advertise such dates are to be as provided in present law. If at the time of the disaster the general assessment rolls have already been certified to the local board, the assessor must prepare a supplemental roll of property damaged as a result of the disaster, which is to be filed in the same manner as for general assessment rolls, and the assessments are subject to the same rights as to contests of assessments generally.

If after the filing of the assessment roll with the commission, an assessor requests a change order as a result of the disaster, the request must contain a declaration by the assessor that the property owner agrees to the change in the assessment and that the property owner waives any right to contest the correctness of the assessment. If the request for change order is not agreed upon by the assessor and the property owner, the assessor must mail to the property owner his determination of assessed value and the owner has 10 days from the mailing to contest the assessment with the commission. All decisions by the commission are final unless appealed to the district court within 10 days from the mailing of the decision.

The assessor is prohibited from submitting requests for change orders as a result of disasters if the total of the assessed values for the assessments requested in the change orders exceed 3% of the total assessed values of assessments reflected on the general assessment roll certified and approved by the tax commission.

Present law requires each assessor (except in Orleans) to complete and file the tax roll of his parish on or before the 15th day of November.

Proposed law allows such completion and filing of the 2005 tax roll on or before March 31, 2006, in Calcasieu, Cameron, Jefferson, Plaquemines, and St. Bernard and in Orleans for the 2006 tax roll. However, nothing in the proposed law is to prohibit the completion and filing of tax rolls before that date.

Present law requires taxes to be paid on or before the 31<sup>st</sup> day of December.

Proposed law extends such deadline for payment to May 15, 2006 for payment of taxes for 2005 in Calcasieu, Cameron, Jefferson, Plaquemines, and St. Bernard parishes and taxes for 2006 in Orleans Parish.

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

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