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

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 31st 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))