

1 exemption set forth in Article VII, Section 20 of the Constitution of Louisiana
2 who is unable to occupy the homestead on or before December thirty-first of the
3 calendar year due to overflow, flood, or damage by rain, wind, hurricane,
4 tornado, or other public calamity, general conflagration, or disaster as defined
5 in the Louisiana Homeland Security and Emergency Assistance and Disaster
6 Act, shall be entitled to claim the exemption by filing an affidavit of intent to
7 return and reoccupy the homestead within five years from December thirty-first
8 of the year following the disaster with the assessor within the parish where such
9 homestead is situated prior to December thirty-first of the year in which the
10 exemption is claimed. In no event shall more than one homestead exemption
11 extend or apply to any person in this state.

12 (2) Any taxpayer entitled to the special assessment level set forth in
13 Article VII, Section 18(G) of the Constitution of Louisiana who is unable to
14 occupy the homestead on or before December thirty-first of the calendar year
15 due to overflow, flood, or damage by rain, wind, hurricane, tornado, or other
16 public calamity, general conflagration, or disaster as defined in the Louisiana
17 Homeland Security and Emergency Assistance and Disaster Act, shall be
18 entitled to keep the special assessment level of the damaged homestead on the
19 repaired or rebuilt homestead provided the repaired or rebuilt homestead is
20 reoccupied by the owner within five years from December thirty-first of the
21 year following the disaster. The assessed value of the land and buildings on
22 which the homestead was located prior to its damage shall not be increased
23 above its assessed value immediately prior to the public disaster described in
24 this Subparagraph so long as the owner intends to reoccupy the homestead
25 within five years as set forth above. If the property owner applies for and
26 receives the special assessment level on another homestead during the same five
27 year period, the damaged property shall not be entitled to keep the special
28 assessment level, and the land and buildings shall be assessed in that year at the
29 percentage of fair market value set forth in the constitution.

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

A. Whenever lands or other property, **including buildings, structures, or personal property,** are overflowed or **flooded by water** ~~by the waters of the Mississippi River, or by the waters of any other river, lake, bayou, or backwater, or~~ **are damaged by rain, wind, hurricane, tornado, or other public calamity, general conflagration, or a disaster as defined in the Louisiana Homeland Security and Emergency Assistance and Disaster Act,** the assessors within whose parishes such lands or other property may be situated, shall ~~re-assess~~ **assess** such lands or property **for the year in which the damage has occurred** ~~for their actual cash value, and in so doing they shall specially take~~ **at the percentage of fair market value provided in the constitution, by taking** into consideration all the damages to the lands or ~~other~~ **other** property and the depreciation of the value of such land or ~~other~~ **other** property caused by **any of the events described in this Section** ~~the overflow.~~ The assessors throughout the state shall make these ~~reassessments~~ **assessments** whether the time fixed by law for filing assessment rolls has elapsed or not, ~~and in case of re-assessments, as provided by this Section,~~ **When such assessments are done the assessments shall be subject to review and shall be filed by the assessor as set forth in R.S. 47:1989.2 and R.S. 47:1992.1. In the alternative,** the assessor shall prepare supplemental rolls of overflowed ~~or flooded~~ **or flooded** lands and ~~other overflowed~~ ~~or other~~ **or other** property **damaged as the result of the events described in this Section,** which they shall file in the manner provided by law for general assessment rolls; such ~~re-assessment~~ **re-assessment** shall be subject to the same rights as to contest as to assessment generally **rolls shall be subject to review and shall be filed by the assessor as set forth in R.S. 47:1989.2 and R.S. 47:1992.1.**

B. **In the instance wherein the assessor has completed the public exposure and board of review of the assessment roll for the year, the assessor may issue change orders for the assessment of the damaged property in**

1 compliance with Subsection (A) of this Section in lieu of changing his existing
 2 assessment roll or the filing of a supplemental roll. If the assessor does issue a
 3 change order as a result of the disaster described in Subsection (A) of this
 4 Section, such change order shall be signed by the assessor or his deputy and the
 5 property owner or owners and shall contain a declaration that the property
 6 owner or owners agree to the change in assessment and that the property owner
 7 or owners waive any further contest as to the accuracy of the assessment. In the
 8 event the change order is not signed by the property owner or owners, the
 9 owner or owners shall have ten days from the receipt of the tax bill evidencing
 10 the change in assessment to contest the assessment with the assessor. If the
 11 taxpayer is dissatisfied with the determination of the assessor, the taxpayer shall
 12 have ten days from notification of the determination by the assessor to contest
 13 the assessment before the Louisiana Tax Commission; and, if dissatisfied with
 14 the ruling of the commission, shall have ten days to file suit in a court of
 15 competent jurisdiction to contest the accuracy of the assessment. The
 16 assessment provided for in this Section shall not be considered an
 17 implementation of the reappraisal and valuation provisions of Article VII,
 18 Section 18, Paragraph (F) of the constitution, nor shall such assessment result
 19 in the adjustment of ad valorem tax millages pursuant to Article VII, Section
 20 23 of the constitution.

21 * * *

22 §1989.2. Review of appeals by tax commission of property assessed as a result
 23 of R.S. 47:1978(A)

24 A. When assessments are done as the result of R.S. 47:1978(A), the
 25 assessment lists of the parish or district shall be subject to review as set forth in
 26 this Section.

27 B. Within seven days of receipt of the assessment lists as certified by the
 28 local board of review, the tax commission shall conduct public hearings to hear
 29 real and personal property appeals of taxpayers, bona fide representatives of

1 an affected tax-recipient body, or assessors, from the action of the board of
2 review.

3 C. The Louisiana Tax Commission shall consider the appeal of any
4 taxpayer, bona fide representative of an affected tax-recipient body, or assessor
5 dissatisfied with the determination of a local board of review. All documents,
6 except confidential forms as provided in R.S. 47:2327, filed in connection with
7 any appeal shall be available for public inspection during the regular business
8 hours of the Louisiana Tax Commission.

9 D. All such hearings shall be conducted in accordance with rules and
10 regulations established by the Louisiana Tax Commission.

11 E.(1) All decisions by the tax commission are final unless appealed to the
12 district court within seven days.

13 (2) The proceedings in such suit shall be tried by preference, whether or
14 not out of term time, at such time as fixed by the district court. No new trial or
15 rehearing shall be allowed.

16 (3) Any appeal from a judgment of the district court shall be heard by
17 preference within thirty days of the lodging of the record in the court of appeal.
18 The appeal shall be taken ten days from the date the judgment of the district
19 court is rendered. If such appeal is timely filed, any amount of taxes that were
20 paid under protest pursuant to R.S. 47:1856(E) shall remain segregated and
21 invested pursuant to that Subsection and no bond or other security shall be
22 necessary to perfect such appeal.

23 (4) In the event the supreme court grants a writ of certiorari, the court
24 shall hear the appeal on the next regular docket of the court.

25 F. The assessment lists, together with any changes in connection
26 therewith, shall be certified and returned to each assessor no later than ten days
27 following the conclusion of the public hearing held by the Louisiana Tax
28 Commission.

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1 **§1992.1. Inspection of assessment lists compiled as a result of R.S. 47:1978(A);**
2 **notification and review of assessments by board of review as a**
3 **result of such listing; hearing officers**

4 **A.(1) After each assessor has prepared and made up the lists showing**
5 **the assessment of immovable and movable property in and for his parish or**
6 **district as a result of R.S. 47:1978(A), his lists shall be exposed daily for**
7 **inspection by the taxpayers and other interested persons for the period provided**
8 **for in Subsection F of this Section. Each assessor shall give notice of such**
9 **exposure for inspection in the official journal of the parish in which the assessor**
10 **is located no more than fourteen days and no less than seven days prior to the**
11 **first day the lists will be open for public inspection.**

12 **B. After the lists of each assessor have been exposed for inspection for**
13 **the period provided for in Subsection F of this Section, the lists as changed by**
14 **each assessor shall be certified to the board of review within three days, which**
15 **board shall conduct public hearings for all persons or their representatives**
16 **desiring to be heard on the assessments of immovable and movable property.**
17 **Notice of such public hearings shall be given by each assessor in the official**
18 **journal of the parish in which the assessor is located no more than fourteen days**
19 **and no less than seven days prior to the first day that the board of review shall**
20 **convene.**

21 **C. The board of review shall consider the written or oral complaint of**
22 **any person desiring to be heard who has timely filed the report or reports as**
23 **required by Chapter 6 of Subtitle III of this Title, R.S. 47:2301 et seq., and who**
24 **has provided to the board of review at least five days prior notice either through**
25 **appearing in person at the board of review's office or by filing such complaint**
26 **by means of certified mail which shall be received at the board office no later**
27 **than five days prior to the public hearing or by facsimile transmission to the**
28 **board office which shall be received at the board office no later than five days**
29 **prior to the public hearing. Contrary provisions of law notwithstanding, the**

1 written or oral complaint of any bona fide representative of an affected tax
2 recipient body shall be considered by the board of review provided such
3 representative has provided notice to the board in the manner provided in this
4 Section and has furnished the owner's name and address, a description of each
5 property contested, and the assessment number of each property contested.
6 Nothing contained herein shall be construed to authorize a tax recipient body
7 to challenge the assessment of all property within its taxing jurisdiction in a
8 single complaint. The validity of each assessment shall be determined on its
9 own merits. The board of review may make a determination to increase or
10 decrease the assessment of immovable or movable property made by the
11 assessor in accordance with the criterion set forth in R.S. 47:1978(A).

12 D. All determinations by the board of review shall be final unless
13 appealed to the tax commission. Any taxpayer or assessor dissatisfied with the
14 determination of the board of review may appeal to the tax commission within
15 five days after the determination of the board of review in accordance with rules
16 and regulations established by the tax commission.

17 E. On the tenth day after the board of review shall have commenced the
18 public hearings as provided herein, the assessment lists, together with any
19 changes in connection therewith, shall be certified and sent to the tax
20 commission within three days.

21 F. The period for inspection of the assessment lists as provided for in
22 this Section in each parish shall be for a period of seven days following the
23 completion of the listing of assessments by the assessor as a result of R.S.
24 47:1978(A).

25 G. The assessor shall file the assessment roll with the Louisiana Tax
26 Commission no later than sixty days after the board of review has sent the
27 assessment list to the Louisiana Tax Commission.

28 Section 2. This Act shall become effective upon signature by the governor or, if not
29 signed by the governor, upon expiration of the time for bills to become law without signature

1 by the governor, as provided in Article III, Section 18 of the Constitution of Louisiana. If
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become
3 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Jerry J. Guillot..

DIGEST

Proposed law requires that assessors of parishes where land or property damaged or destroyed during a disaster or emergency declared by the governor is located assess such land or property for the year in which the damage has occurred as provided in the constitution by taking into consideration all damages to land or property and the depreciation of such land or property caused by the disaster or emergency. Requires that the assessments be made whether the time provided by law for filing assessment rolls has elapsed or not. Provides that the assessments are subject to review and filing requirements as provided in present law or authorizes assessors to prepare supplemental rolls of damaged or destroyed property.

Proposed law provides that if the assessor has completed public exposure and the board of review of the assessment roll for the year the assessor may issue change orders for the assessment of damaged or destroyed property in lieu of existing roll or filing supplemental roll. Provides procedures for filing change orders.

Proposed law requires that assessment rolls for damaged and destroyed property be subject to review. Requires public hearings within seven days of receipt of the assessment lists.

Proposed law provides for appellate procedure through the Louisiana Tax Commission (LTC) and provides that decisions by the LTC are final unless appealed to district court within seven days. Provides procedure for appeal to district court.

Proposed law provides for inspection of assessment lists. Requires that lists be exposed daily for seven days.

Proposed law requires that the lists, after exposure, be certified to the board of review within three days and requires the board to conduct public hearings to discuss lists. Provides procedure for board to consider written or oral complaints. Provides that determinations by the board of review are final unless appealed to the LTC within five days.

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

(Amends R.S. 47:1978; adds R.S. 47:1703(E), 1989.2, and 1992.1)