

First Extraordinary Session, 2005

HOUSE BILL NO. 148 (Substitute for House Bill No. 64 by Representative Hammett)

BY REPRESENTATIVE ARNOLD

ASSESSORS/PROPERTY ASSMT: Changes assessment procedures for property damaged or destroyed by disaster or emergency declared by the governor (Items #40 and 42)

1 AN ACT

2 To amend and reenact R.S. 47:1993(D), and 2101(A)(1), and to enact R.S. 47:1978.1,
3 relative to the assessment of land and property damaged or destroyed during a
4 disaster or emergency declared by the governor; to provide for assessment
5 procedures; to provide for filing dates of tax rolls for certain tax years; to provide for
6 deadlines for payment of ad valorem taxes for certain tax years; and to provide for
7 related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1993(D), and 2101(A)(1) are hereby amended and reenacted and
10 R.S. 47:1978.1 is hereby enacted to read as follows:

11 §1978.1. Listing and assessing of land and property damaged or destroyed during
12 a disaster or emergency declared by the governor

13 A. Whenever lands or other property, including buildings, structures, or
14 personal property are damaged or destroyed during a disaster or emergency declared
15 by the governor, the assessors of the parishes where such lands or other property are
16 situated shall assess such lands or property for the year in which the damage has
17 occurred at the percentage of fair market value provided in the constitution by taking
18 into consideration all the damages to the lands or other property and the depreciation
19 of the value of such land or other property caused by the disaster or emergency
20 described in this Section. Notwithstanding other provisions of law to the contrary,

1 the assessors throughout the state shall make these assessments whether the time
2 fixed by law for filing assessment rolls has elapsed or not.

3 B.(1) For purposes of this Section and R.S. 47:1978, the assessments of
4 damaged property shall be reflected on the general assessment roll if at the time of
5 the events described in Subsection A of this Section, the general assessment roll has
6 not been certified by the assessor to the local board or review. The procedures for
7 public inspection of the general assessment rolls, review of assessments by the board
8 of review, and certification of the assessment rolls to the Louisiana Tax Commission
9 shall be followed. The rolls shall be open for public inspection for a period of fifteen
10 days, and the assessor shall advertise such public exposure dates and dates for board
11 of review as provided for by existing law.

12 (2) If at the time of the events described in Subsection A of this Section, the
13 general assessment rolls have already been certified by the assessor to the local board
14 of review, the assessor shall prepare a supplemental roll of land or property damaged
15 as the result of the events described in this Section, which rolls shall be filed in the
16 same manner as provided for in this Section for general assessment rolls, and such
17 assessments shall be subject to the same rights as to contest as to assessments
18 generally.

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

1 Louisiana Tax Commission. All decisions by the Louisiana Tax Commission are
2 final unless appealed to the district court within ten days from the mailing of the
3 decision of the Louisiana Tax Commission. If the assessor requests change orders
4 in lieu of an original assessment roll or supplemental roll under this Section, the
5 assessor shall submit an amended grand recap reflecting the changes in assessed
6 values requested in such change orders.

7 C. The assessment provided for in this Section and R.S. 47:1978 shall not
8 be considered an implementation of the reappraisal and valuation provisions of
9 Article VII, Section 18(F), of the Constitution of Louisiana, nor shall such
10 assessment result in the adjustment of ad valorem tax millages pursuant to Article
11 VII, Section 23 of the Constitution of Louisiana.

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 and tax rolls for 2006 for Orleans, shall be
22 completed and filed on or before March 31, 2006. Nothing in this Subsection shall
23 prohibit the completion and filing of tax rolls prior to March 31, 2006.

24 * * *

25 §2101. Time for payment; notice when due

26 A.(1)(a) All taxes shall be collected in the calendar year in which the
27 assessment thereof is made, and they shall be designated as the "taxes for the year
28 ____", accordingly as they are collectible, and the taxes assessed in each year shall
29 be due in that calendar year as soon as the tax roll is filed in the office of the recorder

1 of mortgages, except taxes on movable property in the event of a bulk sale under the
 2 provisions of the Bulk Sales Law, and they shall be paid on or before the thirty-first
 3 day of December in each respective year in order to avoid the notice, advertisement,
 4 and sale required by Article VII, Section 25 of the Louisiana Constitution. In the
 5 event of a bulk sale of movable property under the provisions of the Bulk Sales Law,
 6 all taxes due on movable property shall be due ten days prior to completion of the
 7 transfer or the payment of any consideration therefor and shall be payable upon
 8 completion of the bulk sale.

9 (b) Notwithstanding anything herein to the contrary and in accordance with
 10 the provisions of Article VII, Section 25(F) of the Louisiana Constitution, the
 11 deadline for payment of ad valorem taxes for 2005, 2006 for Orleans is hereby
 12 extended, and such taxes shall be paid no later than forty-five days after certification
 13 and approval of the tax rolls by the Louisiana Tax Commission or December 31,
 14 2005, whichever date is later.

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DIGEST

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

Arnold HB No. 148

Abstract: Changes assessment procedures for property damaged or destroyed by disaster or emergency declared by the governor.

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. Provides that the assessments shall 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. Requires assessors to submit an amended grand recap reflecting changes in assessed values requested in change orders.

Proposed law provides procedure for listing assessments of damaged 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 2005 (2006 Orleans) shall be completed and filed before March 31, 2006.

Proposed law provides that the deadline for payment of ad valorem taxes for 2005 (2006 Orleans) is extended and shall be paid no later than 45 days after certification and approval of the tax rolls by the Louisiana Tax Commission or December 31, 2005, or whichever date is later.

(Amends R.S. 47:1993(D) and 2101(A)(1); adds R.S. 47:1978.1)