
DIGEST

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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)