

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 14 by Senator Schedler

1 AMENDMENT NO. 1

2 On page 1, line 2, change "R.S. 47:1978" to "R.S. 47:1993(D) and 2101(A)(1) and to enact
3 R.S. 47:1978.1"

4 AMENDMENT NO. 2

5 On page 1, line 6, after "emergency;" insert:
6 "to provide for filing dates of tax rolls for tax year 2005 (2006 Orleans); to provide
7 for deadlines for payment of ad valorem taxes for tax year 2005 (2006 Orleans);"

8 AMENDMENT NO. 3

9 On page 1, delete lines 8 through 17, and delete pages 2 through 3, and insert:
10 "Section 1. R.S. 47:1993(D) and 2101(A)(1) are hereby amended and reenacted and
11 R.S. 47:1978.1 is hereby enacted to read as follows:

12 **§1978.1. Listing, assessing, and collecting ad valorem taxes on land and**
13 **property damaged or destroyed during a disaster or emergency**
14 **declared by the governor**

15 **A.(1) Whenever lands or other property, including buildings, structures,**
16 **or personal property are damaged or destroyed during a disaster or emergency**
17 **declared by the governor, the governing bodies of the taxing authorities in**
18 **which such lands or other property are situated may by resolution or ordinance**
19 **adopted by such governing body in the manner provided for in Paragraph (2)**
20 **of this Subsection direct the assessor of the property within the jurisdiction of**
21 **the taxing authority parish and the collector to assess and collect the taxes of the**
22 **taxing authority for the tax period in which the damage has occurred in the**
23 **manner provided for in Subsections B, C, or D of this Section.**

24 **(2) The ordinance or resolution may be adopted by two-thirds vote of the**
25 **total membership of the governing body of such taxing authority but only after**
26 **a public hearing held in accordance with the open meetings law; however, in**
27 **addition to any other requirements of the open meetings law, public notice of**
28 **the time, place, and subject matter of such hearing shall be published on two**
29 **separate days no less than thirty days before the public hearing. Such public**
30 **notice shall be published in the official journal of the taxing authority, and**
31 **another newspaper with a larger circulation within the taxing authority than**
32 **the official journal of the taxing authority, if there is one.**

33 **B.(1) The governing body of a taxing authority may direct the assessor**
34 **to assess such lands or property for the year in which the damage has occurred**
35 **at the percentage of fair market value provided in the Constitution by taking**
36 **into consideration all the damages to the lands or other property and the**
37 **depreciation of the value of such land or other property caused by the disaster**
38 **or emergency described in this Section. Notwithstanding other provisions of**
39 **law to the contrary, the assessor shall make these assessments whether the time**
40 **fixed by law for filing assessment rolls has elapsed or not.**

41 **(2)(a) For purposes of this Subsection and R.S. 47:1978, the assessments**
42 **of damaged property shall be reflected on the general assessment roll if at the**
43 **time of the events described in Subsection A of this Section, the general**
44 **assessment roll has not been certified by the assessor to the local board of**
45 **review. The procedures for public inspection of the general assessment rolls,**
46 **review of assessments by the board of review, and certification of the assessment**
47 **rolls to the Louisiana Tax Commission shall be followed. The rolls shall be open**

1 for public inspection for a period of fifteen days, and the assessor shall advertise
 2 such public exposure dates and dates for board of review as provided for by
 3 existing law.

4 (b) If at the time of the events described in Subsection A of this Section,
 5 the general assessment rolls have already been certified by the assessor to the
 6 local board of review, the assessor shall prepare a supplemental roll of land or
 7 property damaged as the result of the events described in this Section, which
 8 rolls shall be filed in the same manner as provided for in this Section for general
 9 assessment rolls, and such assessments shall be subject to the same rights as to
 10 contest as to assessments generally.

11 (c) If, after the filing of the assessment roll with the Louisiana Tax
 12 Commission, the assessor requests a change order as a result of the events
 13 described in this Section, such request for change order shall be signed by the
 14 assessor or his deputy and shall contain a declaration that the property owner
 15 agrees to the change in the assessment and that the property owner waives any
 16 right to further contest the correctness of the assessment. In the event the
 17 request for change order is not agreed upon by the assessor and the property
 18 owner, the assessor shall mail to the property owner the assessor's
 19 determination of the assessed value of the property. If the property owner is
 20 dissatisfied with the assessor's determination of assessed value, the property
 21 owner shall have fifteen days from the mailing of the notification by the assessor
 22 of the determination of assessed value to contest the assessment to the Louisiana
 23 Tax Commission. All decisions by the Louisiana Tax Commission are final
 24 unless appealed to the district court within fifteen days from the mailing of the
 25 decision of the Louisiana Tax Commission. If the assessor requests change
 26 orders in lieu of an original assessment roll or supplemental roll under this
 27 Section, the assessor shall submit an amended grand recap reflecting the
 28 changes in assessed values requested in such change orders.

29 (3) The assessment provided for in this Section and R.S. 47:1978 shall
 30 not be considered an implementation of the reappraisal and valuation
 31 provisions of Article VII, Section 18(F) of the Constitution of Louisiana, nor
 32 shall such assessment result in the adjustment of ad valorem tax millages
 33 pursuant to Article VII, Section 23 of the Constitution of Louisiana.

34 C.(1)(a) The governing body of a taxing authority may direct that the ad
 35 valorem taxes due for the year in which property within its jurisdiction is
 36 damaged or destroyed will, upon application of the property owner, be
 37 prorated.

38 (b) Proration shall be calculated as follows: The ad valorem taxes
 39 resulting from the assessed valuation for the year in which the damage or
 40 destruction occurred shall be multiplied by a factor to determine the ad valorem
 41 taxes owed for that year. The factor shall be the number of months during the
 42 tax year that the property was habitable, divided by twelve. For the purposes
 43 of this calculation, a fraction of a month is to be considered a month.

44 (2) If a taxing authority chooses proration, any property owner seeking
 45 to have his ad valorem tax bill prorated shall notify the collector in writing,
 46 providing a request to have his property tax bill prorated, including a
 47 description of the damage and the number of whole months in which the
 48 property was uninhabitable due to the damage during the tax year at issue.

49 D.(1)(a) In the event of the severe damage or destruction of more than
 50 seventy-five percent of the properties within the jurisdiction of a taxing
 51 authority as determined by the governing body of the taxing authority, the
 52 taxing authority may suspend the collection of all or a portion of the ad valorem
 53 taxes owed to it by the owners of such property within its jurisdiction.

54 (b) Such action by the taxing authority shall be taken by the adoption of
 55 a resolution by the governing body of the taxing authority according to the vote
 56 and in a public meeting in the manner required by Paragraph (A)(2) of the
 57 Section. A certified copy of the resolution shall be provided to the collector and
 58 notice thereof shall be published in the official journal of the taxing authority
 59 on not less than two separate days within one month of the adoption of the
 60 resolution.

