
SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Engrossed House Bill No. 148 by Representative Arnold

1 AMENDMENT NO. 1

2 On page 1, delete lines 12 through 21, and insert:

3 "A.(1)(a)(i) If lands or property, including buildings, structures, or personal
 4 property, are destroyed, uninhabitable, or non-operational due to a disaster or
 5 emergency declared by the governor for tax year 2005, the Louisiana Tax
 6 Commission may order the ad valorem property taxes in a parish in which such lands
 7 or property are located to be assessed and collected for that year within such parish
 8 pursuant to Subsection C of this Section provided that the tax commission first
 9 receives notice in writing within ten days of the initial effective date of this Section
 10 from a majority of the elected taxing authorities in such parish that they have
 11 adopted a resolution declaring their intention to consider having the lands or property
 12 located within the parish assessed and collected for that year pursuant to Subsection
 13 C of this Section. Upon a receipt of such notice from a majority of the elected taxing
 14 authorities within the parish, the tax commission shall notify the assessor and
 15 collector of the parish.

16 (ii) For the purposes of this Section property subject to a mandatory
 17 evacuation shall be deemed to be uninhabitable or non-operational during the
 18 pendency of the mandatory evacuation.

19 (b) Except as provided for in Subsection D, if the tax commission does not
 20 receive notice of such intention in writing from a majority of the elected taxing
 21 authorities in such parish, the assessors in such parish shall proceed to assess ad
 22 valorem property tax within the parish in the manner provided for in Subsection B
 23 of this Section.

24 (2)(a) If the tax commission receives timely the notice provided for in
 25 Paragraph (1) of this Subsection from a majority of the elected taxing authorities in
 26 a parish, the tax commission shall notify the assessor and tax collector for the parish.

27 (b)(i) The elected taxing authorities within the parish which have timely
 28 adopted the resolution and provided notice to the tax commission as provided for in
 29 Paragraph (1) of this Subsection may adopt another resolution in the manner
 30 provided for in Item (ii) of this Subparagraph requesting an order from the tax
 31 commission that the lands or property located within the parish be assessed and
 32 collected for that year pursuant to Subsection C of this Section. Written notice of the
 33 adoption of the resolution shall be provided to the tax commission.

34 (ii) The resolution must be adopted by a vote of two-thirds of the members
 35 of the elected taxing authority after a public meeting conducted in accordance with
 36 the open meetings law. In addition to any other requirements of the open meetings
 37 law, special public notice of the time, place and subject matter of such meeting shall
 38 be published on two separate days within fifteen days preceding the meeting in the
 39 official journal of the taxing authority and another newspaper with a larger
 40 distribution than that of the official journal, if one exists in the parish.

41 (3)(a) If the tax commission determines that it has received notice from a
 42 majority of the elected taxing authorities in a parish requesting that the lands or
 43 property located within the parish be assessed and collected for that year pursuant
 44 to Subsection C of this Section, and that the notice of each such elected tax authority
 45 was received within thirty days of the tax commission's receipt of the first notice
 46 provided for in Paragraph (1) of this Subsection, then the tax commission shall order
 47 the assessor and collector of such parish to proceed to assess and collect all ad
 48 valorem property taxes in the parish pursuant to Subsection C of this Section.

49 (b) Except as provided for in Subsection D, if the tax commission does not
 50 receive timely notice of the request provided for in Subparagraph (a) of this
 51 Paragraph from a majority of the elected taxing authorities, it shall notify the
 52 assessor and tax collector of such fact and the assessor and tax collector of such

1 parish shall proceed to assess and collect all taxes within the parish pursuant to
2 Subsection B of this Section.

3 (4)(a) For purposes of this Subsection, "elected taxing authorities" means
4 taxing authorities whose member or members are chosen by a vote of the electorate.

5 (b) Municipalities shall be considered by the tax commission as one elected
6 taxing authority for purposes of making the following determinations:

7 (i) Whether it has received the notice provided for in Paragraph (1) of this
8 Subsection from a majority of elected taxing authorities in a parish.

9 (ii) Whether it has received the notice provided for in Paragraph (3) of this
10 Subsection from a majority of the elected taxing authorities in a parish requesting
11 that the lands or property located within the parish be assessed and collected for that
12 year pursuant to Subsection C of this Section.

13 (5) The provisions of this Subsection shall not apply in the parishes of
14 Jefferson, Orleans, Plaquemines, and St. Bernard."

15 AMENDMENT NO. 2

16 On page 2, line 1, after "B.(1)" insert:

17 "Unless the tax commission orders the assessment of land and property in the parish
18 pursuant to Subsection C of this Section as provided for in Subsection A of this
19 Section, and except as provided for in Subsection D, an assessor shall proceed to
20 assess damaged and destroyed property pursuant to this Subsection.

21 (2)The assessor shall assess lands or property for the year in which damage
22 has occurred at the percentage of fair market value provided in the Constitution of
23 Louisiana by taking into consideration all the damages to the lands or other property
24 and the depreciation of the value of such land or other property caused by the
25 disaster or emergency described in this Section. Notwithstanding other provisions
26 of law to the contrary, but except as provided in Subsection D, the assessor shall
27 make these assessments whether the time fixed by law for filing assessment rolls has
28 elapsed or not.

29 (3)(a)"

30 AMENDMENT NO. 3

31 On page 2, at the end of line 2, delete "of" and delete line 3, and insert:

32 "lands and other property are damaged or destroyed during a disaster or emergency
33 declared by the governor, the general assessment roll has"

34 AMENDMENT NO. 4

35 On page 2, delete line 10, and insert:

36 "(b) If at the time lands and other property are damaged or destroyed during
37 a disaster or emergency declared by the governor the"

38 AMENDMENT NO. 5

39 On page 2, at the end of line 12, insert "or destroyed"

40 AMENDMENT NO. 6

41 On page 2, line 17, change "(3)" to "(c)"

42 AMENDMENT NO. 7

43 On page 3, line 5, change "(C)" to "(3)"

44 AMENDMENT NO. 8

1 On page 3, between lines 9 and 10, insert:

2 "C.(1)(a) Except as provided for in Subsection D of this Section, if the tax
3 commission orders the assessment of land and property in the parish pursuant to this
4 Subsection as provided for in Subsection A of this Section, the ad valorem taxes due
5 for the year in which property within the parish is damaged or destroyed will, upon
6 application of the property owner, be prorated.

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

13 (2) If the provisions of this Subsection are applicable, any property owner
14 seeking to have his ad valorem tax bill prorated shall notify the assessor in writing,
15 providing a request to have his property tax bill prorated, including a description of
16 the damage and the number of whole months in which the property was
17 uninhabitable due to the damage during the tax year at issue.

18 (3) If the provisions of this Subsection are applicable, the ad valorem
19 property tax bill provided to each taxpayer shall include the following statement:

20 "If the property set forth herein was severely damaged or destroyed,
21 rendering the property uninhabitable for a portion of the year for which these taxes
22 are due, you MAY be entitled to have your tax bill reduced. Contact the tax collector
23 for details on obtaining a reduction."

24 D. The provisions of this Section shall not apply to lands or property in any
25 parish for which the assessment rolls for tax year 2005 were certified, or partially or
26 conditionally certified, by the Louisiana Tax Commission prior to the initial effective
27 date of this Section."