

First Extraordinary Session, 2005

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

BY REPRESENTATIVE ARNOLD AND SENATOR MURRAY

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, relative  
3 to the assessment of land and property damaged or destroyed during a disaster or  
4 emergency declared by the governor; to provide for assessment procedures; to  
5 provide for filing dates of tax rolls for certain tax years; to provide for deadlines for  
6 payment of ad valorem taxes for certain tax years; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

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

10 §1978.1. Listing and assessing of land and property damaged or destroyed during  
11 a disaster or emergency declared by the governor

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

1           (ii) For the purposes of this Section, property subject to a mandatory  
2           evacuation shall be deemed to be uninhabitable or non-operational during the  
3           pendency of the mandatory evacuation.

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

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

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

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

26           (3)(a) If the tax commission determines that it has received notice from a  
27           majority of the elected taxing authorities in a parish requesting that the lands or  
28           property located within the parish be assessed and collected for that year pursuant  
29           to Subsection C of this Section, and that the notice of each such elected tax authority  
30           was received within thirty days of the tax commission's receipt of the first notice

1 provided for in Paragraph (1) of this Subsection, then the tax commission shall order  
 2 the assessor and collector of such parish to proceed to assess and collect all ad  
 3 valorem property taxes in the parish pursuant to Subsection C of this Section.

4 (b) Except as provided for in Subsection D, if the tax commission does not  
 5 receive timely notice of the request provided for in Subparagraph (a) of this  
 6 Paragraph from a majority of the elected taxing authorities, it shall notify the  
 7 assessor and tax collector of such fact and the assessor and tax collector of such  
 8 parish shall proceed to assess and collect all taxes within the parish pursuant to  
 9 Subsection B of this Section.

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

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

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

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

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

22 B.(1) Unless the tax commission orders the assessment of land and property  
 23 in the parish pursuant to Subsection C of this Section as provided for in Subsection  
 24 A of this Section, and except as provided for in Subsection D, an assessor shall  
 25 proceed to assess damaged and destroyed property pursuant to this Subsection.

26 (2) The assessor shall assess lands or property for the year in which damage  
 27 has occurred at the percentage of fair market value provided in the Constitution of  
 28 Louisiana by taking into consideration all the damages to the lands or other property  
 29 and the depreciation of the value of such land or other property caused by the  
 30 disaster or emergency described in this Section. Notwithstanding other provisions

1 of law to the contrary, but except as provided in Subsection D, the assessor shall  
2 make these assessments whether the time fixed by law for filing assessment rolls has  
3 elapsed or not.

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

14 (b) If at the time lands and other property are damaged or destroyed during  
15 a disaster or emergency declared by the governor the general assessment rolls have  
16 already been certified by the assessor to the local board of review, the assessor shall  
17 prepare a supplemental roll of land or property damaged or destroyed as the result  
18 of the events described in this Section, which rolls shall be filed in the same manner  
19 as provided for in this Section for general assessment rolls, and such assessments  
20 shall be subject to the same rights as to contest as to assessments generally.

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

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

8 (4) The assessment provided for in this Section and R.S. 47:1978 shall not  
9 be considered an implementation of the reappraisal and valuation provisions of  
10 Article VII, Section 18(F) of the Constitution of Louisiana, nor shall such assessment  
11 result in the adjustment of ad valorem tax millages pursuant to Article VII, Section  
12 23 of the Constitution of Louisiana.

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

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

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

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

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

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

9                                   \*       \*       \*

10           §1993. Preparation and filing of rolls by assessor

11                                   \*       \*       \*

12           D.(1) Each tax assessor, parish of Orleans excepted, shall complete and file  
13           the tax roll of his parish on or before the ~~15<sup>th</sup>~~ fifteenth day of November in each  
14           calendar year. The officer having custody of the assessor's salary and expense fund  
15           shall withhold from the assessor's salary five dollars (~~\$5.00~~) for each day of delay  
16           in the filing of the roll after such date.

17           (2) In accordance with the provisions of Article VII, Section 25(F) of the  
18           Constitution of Louisiana, tax rolls for 2005 and tax rolls for 2006 for Orleans shall  
19           be completed and filed on or before March 31, 2006, except that the tax rolls for  
20           2005 for the parish of St. Bernard shall be completed and filed on or before June 30,  
21           2006. Nothing in this Subsection shall prohibit the completion and filing of tax rolls  
22           prior to those dates.

23                                   \*       \*       \*

24           §2101. Time for payment; notice when due

25           A.(1)(a) All taxes shall be collected in the calendar year in which the  
26           assessment thereof is made, and they shall be designated as the "taxes for the year  
27           \_\_\_", accordingly as they are collectible, and the taxes assessed in each year shall  
28           be due in that calendar year as soon as the tax roll is filed in the office of the recorder  
29           of mortgages, except taxes on movable property in the event of a bulk sale under the  
30           provisions of the Bulk Sales Law, and they shall be paid on or before the thirty-first

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

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

\* \* \*

14 Section 2. This Act shall become effective upon signature by the governor or, if  
 15 not signed by the governor, upon expiration of the time for bills to become law without  
 16 signature by the governor, as provided by Article III, Section 18 of the Constitution of  
 17 Louisiana. If vetoed by the governor and subsequently approved by the legislature, this  
 18 Act shall become effective on the day following such approval.

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_