

ACT No. 28

HOUSE BILL NO. 44

BY REPRESENTATIVES HAMMETT, PINAC, BALDONE, CURTIS, HEATON, HILL,
HONEY, KENNEY, ODINET, AND TOWNSEND AND SENATOR NEVERS

1 AN ACT

2 To amend and reenact R.S. 47:2106, relative to the deferment of ad valorem tax payments
3 where property subject to ad valorem taxation has been damaged or destroyed during
4 a gubernatorially declared disaster or emergency; to provide for an effective date;
5 and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:2106 is hereby amended and reenacted to read as follows:

8 §2106. Deferment of tax payments

9 A. Any delinquent ad valorem tax due to the state or to any political
10 subdivisions thereof may be paid to such taxing authority in installments, and interest
11 at the rate fixed by law shall be collected on each installment separately at the time
12 of the payment of such installment, and no further interest shall thereafter be
13 collected on the amount of such installment payment, provided nothing contained in
14 this Section shall prevent the sale of the property for delinquent taxes, as provided
15 by law. Where installments have been collected on any tax, the tax sale shall be for
16 the amount of the unpaid balance of the tax.

17 B. Any political subdivision of the state, through its governing body, when
18 an emergency has been declared to exist by resolution or ordinance adopted by such
19 governing body, shall be authorized and empowered to reduce the interest charge or
20 penalties on ad valorem taxes due to the political subdivision; but in no event shall
21 the rate of interest be reduced to less than six ~~per centum (6%)~~ percent, and no
22 reduction in penalties shall exceed fifty ~~per centum (50%)~~ percent of the amount of
23 the penalty.

1 C. In case of overflow, general conflagration, general destruction of crops,
 2 or other public calamity, or whenever lands or other property, including buildings,
 3 structures, or personal property are damaged or destroyed during a disaster or
 4 emergency declared by the governor, in any parish or any political subdivision
 5 therein, or of which the parish is a part, rendering impracticable the forcible
 6 collection of taxes therein, there shall be no collection of taxes on lands or other
 7 property ~~affected,~~ including buildings, structures, or personal property damaged or
 8 destroyed during the year of the ~~calamity~~ events described in this Section, or the
 9 preceding year when the payment of such taxes for the preceding year is affected by
 10 the ~~calamity~~ events described in this Section, but the collection of taxes shall be
 11 postponed in accordance with the following procedure:

12 (1)(a)(i) The owner wishing to avail himself of the provisions of this Section
 13 shall make a sworn statement in triplicate, ~~on or before December 31st of the year~~
 14 ~~in which the taxes are assessed;~~ no later than December thirty-first of the year in
 15 which the damage or destruction occurred, or thirty days after the tax bill has been
 16 mailed, whichever is later, that his property has been or is overflowed, or is or has
 17 been otherwise ~~injured~~ damaged or destroyed, giving the description of his property
 18 as assessed, and that by reason thereof, the forcible collection of the taxes of the year
 19 during which the injury occurred, or the preceding year, would be oppressive, and
 20 that he is unable to pay the same without a sacrifice of his property. Each copy of
 21 the statement shall be signed and sworn to by the taxpayer claiming the benefit of
 22 this Section; one copy of the statement shall be filed with the officer charged with
 23 the collection of the taxes, one filed in the office of the state auditor, and one shall
 24 be filed in the office of the recorder of mortgages of the parish in which the property
 25 is located. Thereupon, the owner shall be relieved from the payment of taxes for the
 26 year in which he claims a postponement. The filing shall operate as a first lien and
 27 privilege, and the statement shall be preserved in book form and duly indexed.

28 (ii) A statement of the right of the owner to have his taxes postponed as
 29 provided for in this Paragraph shall be included with the tax bill mailed to the
 30 taxpayer if such tax bill is mailed after the effective date of this Section.

1 **(b)(i)** The taxes thus postponed shall be divided into ten equal parts, and one
2 part shall be assessed on the immovable property affected and described in the sworn
3 statement for each year for ten subsequent years, or until the whole of the postponed
4 tax is paid, provided, that when the tax debtor is assessed with movables only, the
5 postponed taxes shall be assessed against the tax debtor in this manner.

6 **(ii)** All of the postponed taxes may be paid at any time and the lien canceled.
7 No installment of such tax, if paid at the postponed maturity, shall bear either costs
8 or penalties when so collected, but shall bear interest at the rate of six ~~per centum~~
9 ~~(6%)~~ percent per annum from the thirty-first day of December of the year in which
10 they were originally due until paid.

11 **(iii)** The tax collector shall make a separate statement and list of all persons
12 claiming the benefits of this Section, together with the respective amount of their
13 taxes, and the property upon which the taxes are due, and shall deliver over one copy
14 of the same to the assessor of the parish, who will assess in each subsequent year
15 upon the respective immovable properties therein described a one-tenth part of the
16 taxes referred to in the respective triplicate sworn statements and thus postponed
17 until all of said taxes have been assessed, and the respective immovable properties
18 shall be liable for the respective parts of the postponed taxes. In case the list shows
19 that a tax debtor owns movables only, the postponed taxes shall be assessed against
20 the debtor in this manner. The statement thus prepared by the tax collector shall be
21 prepared in duplicate, sworn to, and one copy delivered to the state auditor.

22 **D.** The deferred portion of the taxes herein provided for shall be annually
23 levied and assessed and carried upon the assessment roll and collected in the manner
24 and by the processes provided in the case of ordinary tax collections and separately
25 accounted for by the tax collector and remitted to the ~~State Treasurer,~~ state treasurer,
26 who shall credit the amount thereof to the parish making the remittance and shall
27 turn such amount into the general fund.

28 Section 2. This Act shall become effective upon signature by the governor or, if not
29 signed by the governor, upon expiration of the time for bills to become law without signature
30 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become
2 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____