

First Extraordinary Session, 2005

ACT No. 66

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:

