

First Extraordinary Session, 2005

HOUSE BILL NO. 34

BY REPRESENTATIVES ALARIO, HAMMETT, ODINET, BALDONE, CURTIS,  
FAUCHEUX, HEATON, HILL, HONEY, KENNEY, AND TOWNSEND

TAX/AD VALOREM-EXEMPTION: (Constitutional Amendment) Provides for continuation of homestead exemption and special assessment level for property damaged or destroyed by natural disaster (Item #41)

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A JOINT RESOLUTION

Proposing to add Article VII, Sections 18(G)(5) and 20(A)(10) of the Constitution of Louisiana, relative to the homestead exemption and special assessment level where the homestead has been destroyed or is uninhabitable due to a disaster or emergency; to provide for claiming and keeping the homestead exemption and special assessment levels; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to add Article VII, Sections 18(G)(5) and 20(A)(10) of the Constitution of Louisiana, to read as follows:

§18. Ad Valorem Taxes

Section 18.

\* \* \*

(G) Special Assessment Level.

\* \* \*

(5) Any owner entitled to the special assessment level set forth in this Paragraph who is unable to occupy the homestead on or before December thirty-first

1        of a future calendar year due to damage or destruction of the homestead caused by  
2        a disaster or emergency declared by the governor shall be entitled to keep the special  
3        assessment level of the homestead prior to its damage or destruction on the repaired  
4        or rebuilt homestead provided the repaired or rebuilt homestead is reoccupied by the  
5        owner within five years from December thirty-first of the year following the disaster.  
6        The assessed value of the land and buildings on which the homestead was located  
7        prior to its damage shall not be increased above its assessed value immediately prior  
8        to the damage or destruction described in this Subparagraph. If the property owner  
9        receives a homestead exemption on another homestead during the same five-year  
10       period, the damaged or destroyed property shall not be entitled to keep the special  
11       assessment level, and the land and buildings shall be assessed in that year at the  
12       percentage of fair market value set forth in this constitution. In addition, the owner  
13       must also maintain the homestead exemption set forth in Article VII, Section  
14       20(A)(10) to qualify for the special assessment level in this Subparagraph.

\* \* \*

§20. Homestead Exemption

Section 20.(A) Homeowners.

\* \* \*

19        (10) Any homestead receiving the homestead exemption that is damaged or  
20        destroyed during a disaster or emergency declared by the governor whose owner is  
21        unable to occupy the homestead on or before December thirty-first of a calendar year  
22        due to such damage or destruction shall be entitled to claim and keep the exemption  
23        by filing an annual affidavit of intent to return and reoccupy the homestead within  
24        five years from December thirty-first of the year following the disaster with the  
25        assessor within the parish or district where such homestead is situated prior to  
26        December thirty-first of the year in which the exemption is claimed. In no event  
27        shall more than one homestead exemption extend or apply to any person in this state.

\* \* \*

1 Section 2. Be it further resolved that this proposed amendment shall be submitted  
2 to the electors of the state of Louisiana at the statewide election to be held on February 4,  
3 2006.

4 Section 3. Be it further resolved that on the official ballot to be used at said election  
5 there shall be printed a proposition, upon which the electors of the state shall be permitted  
6 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall  
7 read as follows:

8 To authorize the continuation of the homestead exemption and the special  
9 assessment level where the homestead has been destroyed or is uninhabitable  
10 due to a declared disaster or emergency. (Amends Article VII, Sections  
11 18(G)(5) and 20(A)(10))

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

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Alario

HB No. 34

**Abstract:** Provides for continuation of the homestead exemption and special assessment level for property damaged or destroyed by a natural disaster.

Proposed constitutional amendment provides that any homestead receiving the homestead exemption that is damaged or destroyed during a gubernatorially declared disaster or emergency whose owner is unable to occupy the homestead on or before Dec. 31 of a calendar year due to such damage or destruction shall be entitled to claim and keep the exemption by filing an annual affidavit of intent to return and reoccupy the homestead within five years from Dec. 31 of the year following the disaster with the assessor prior to Dec. 31 of the year in which the exemption is claimed.

Proposed constitutional amendment provides that not more than one homestead exemption shall extend or apply to any person in the state.

Proposed constitutional amendment provides that any person entitled to the special assessment level who is unable to occupy the homestead on or before Dec. 31 of a calendar year due to damage or destruction of the homestead caused by a gubernatorially declared disaster or emergency shall be entitled to keep the special assessment level of the homestead prior to the damage or destruction on the repaired or rebuilt homestead provided the homestead is reoccupied by the owner within five years from Dec. 31 of the year following the disaster.

Proposed constitutional amendment provides the assessed value of the land and buildings on which the homestead was located prior to its damage shall not be increased above its assessed value immediately prior to the damage or destruction.

Proposed constitutional amendment provides that if the owner receives another homestead exemption during the same five-year period, the damaged or destroyed property shall not be entitled to the special assessment level.

Provides for submission of the proposed amendment to the voters at the statewide election to be held February 4, 2006.

(Adds Const. Art. VII, §§18(G)(5) and 20(A)(10))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Clarifies that owner must be unable to occupy the homestead on or before Dec. 31 of a calendar year not a future calendar year.

House Floor Amendments to the engrossed bill.

1. Requires homeowner to file an annual affidavit of intent to return and reoccupy the homestead.