

First Extraordinary Session, 2005

HOUSE BILL NO. 34

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

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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 of a future calendar year due to damage or destruction of the homestead caused by a disaster or emergency declared by the governor shall be entitled to keep the special assessment level of the homestead prior to its damage or destruction on the repaired or rebuilt homestead provided the repaired or rebuilt homestead is reoccupied by the

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

* * *

§20. Homestead Exemption

Section 20.(A) Homeowners.

* * *

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

* * *

25 Section 2. Be it further resolved that this proposed amendment shall be submitted
 26 to the electors of the state of Louisiana at the statewide election to be held on April 29, 2006.

27 Section 3. Be it further resolved that on the official ballot to be used at said election
 28 there shall be printed a proposition, upon which the electors of the state shall be permitted

1 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall
2 read as follows:

3 To authorize the continuation of the homestead exemption and the special
4 assessment level where the homestead has been destroyed or is uninhabitable
5 due to a declared disaster or emergency. (Adds Article VII, Sections
6 18(G)(5) and 20(A)(10))

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE