

Regular Session, 2010

SENATE BILL NO. 21

BY SENATOR MURRAY

TAX/AD VALOREM. Constitutional amendment to extend the time in which the owner of a homestead must reoccupy the homestead in order to retain the homestead's homestead exemption or its special assessment level from five years from December 31st of the year in which a disaster or emergency occurs to ten years from that date. (1/01/11)(2/3-CA13s1(A))

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(G)(5) and Article VII, Section 20(A)(10) of the Constitution of Louisiana, relative to ad valorem property tax exemptions and assessments; to extend certain time periods in which the homestead exemption or a special assessment level on property damaged or destroyed in certain disasters or emergencies may be retained; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

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, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 18(G)(5) and Article VII, Section 20(A)(10) of the Constitution of Louisiana, to read as follows:

§18. Ad Valorem Taxes

	*	*	*
(G)	*	*	*
	*	*	*

(5) Any owner entitled to the special assessment level set forth in this

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

17 * * *

18 §20. Homestead Exemption

19 Section 20.(A) * * *

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

29 * * *

1 Section 2. Be it further resolved that this amendment shall become effective January
2 1, 2011.

3 Section 3. Be it further resolved that this proposed amendment shall be submitted
4 to the electors of the state of Louisiana at the statewide election to be held on November 2,
5 2010.

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

10 To extend the time period in which the owner of a homestead must reoccupy
11 the homestead in order to retain the homestead's homestead exemption or its
12 special assessment level from five years from December 31st of the year in
13 which a disaster or emergency occurs to ten years from that date.

14 (Amends Article VII, Section 18(G)(5) and Article VII, Section 20(A)(10))

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Present constitution authorizes homesteads whose owners are unable to occupy them on or before December 31st of a calendar year due to damage or destruction during a disaster or emergency declared by the governor to retain the exemption by filing an annual affidavit of intent to return and reoccupy the homestead within five years from December 31st of the year following the disaster with the assessor within the parish or district where the homestead is situated.

Present constitution authorizes owners entitled to the "special assessment level" who are unable to occupy their homesteads on or before December 31st of a "future" calendar year due to damage or destruction of the homestead caused by a disaster or emergency declared by the governor to retain 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 owner within five years from December 31st of the year following the disaster.

Proposed constitutional amendment extends both 5-year periods to ten-year periods.

Specifies submission of the amendment to the voters at the statewide election to be held on November 2, 2010.

Effective January 1, 2011.

(Amends Const. Art. VII, Secs. 18(G)(5) and 20(A)(10))