
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))