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

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## DIGEST

Murray (SB 21)

Present constitution authorizes homesteads whose owners are unable to occupy them on or before December 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> of the year following the disaster.

Proposed constitutional amendment authorizes an extension of the homestead exemption and/or the special assessment level for up to two years for owners who are unable to reoccupy their homesteads within the five-year period set forth above if the homeowner's damage claim is filed and pending in a formal appeal process with any federal, state, or local government agency or program offering grants or assistance for repairing or rebuilding damaged or destroyed homes as a result of the disaster.

The homeowner must apply for the extension directly with the assessor of the parish in which the homestead is located and such assessor must require the homeowner to provide official documentation from the government agency or program evidencing the homeowner's participation in the formal appeal process as provided by law.

After expiration of the two-year extension set forth above, authorizes an assessor to grant on a case-by-case basis up to three additional one-year extensions of the homestead exemption and/or the special assessment level under circumstances prescribed by law.

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))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill.

1. Deletes an automatic 5-year extension of the homestead exemption and the special assessment level and substitutes the 2-year and three, year-by-year extensions set forth in the Digest above.