
The original instrument was prepared by Riley Boudreaux. The following digest, which does not constitute a part of the legislative instrument, was prepared by Ann S. Brown.

DIGEST

Murray (SB 21)

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 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:

- a. In a formal appeal process with any federal, state, or local government agency, or
- b. In a program offering grants or assistance for repairing or rebuilding damaged or destroyed homes as a result of the disaster, or
- c. In a legal claim against the insurer or insurers of the damaged property.

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 evidencing the homeowner's participation in a formal appeal process as provided by law from either:

- a. The federal, state, or local government agency, or
- b. The program offering grants or assistance, or
- c. A legal claim filed and pending against the insurer or insurers of the damaged property.

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.

Senate Floor Amendments to engrossed bill.

1. Adds the filing of a legal claim or action against the homeowner's insurer or insurers as another eligibility option for extension of the homestead exemption and/or the special assessment level.
2. Adds evidence of a legal claim filed and pending against the insurer or insurers of the damaged property as an official documentation the assessor may accept when a homeowner applies for an extension.