

SENATE BILL NO. 21

BY SENATOR MURRAY AND REPRESENTATIVE STIAES

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A JOINT RESOLUTION

Proposing to amend Article VII, Sections 18(G)(5) and 20(A)(10) of the Constitution of Louisiana, relative to ad valorem property tax exemptions and assessments; to authorize an extension of the homestead exemption or a special assessment level on property damaged or destroyed in certain disasters or emergencies and provide for claiming the extension; 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, Sections 18(G)(5) and 20(A)(10) of the Constitution of Louisiana, to read as follows:

§18. Ad Valorem Taxes

* * *

(G)(~~1~~) Special Assessment Level.

(1)

* * *

(5)**(a)** 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 owner within five years from December thirty-first of the year following the disaster. The assessed value of the land and buildings on which the homestead was located

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

10 (b) Any owner entitled to the special assessment level set forth in
 11 Subsubparagraph (a) of this Subparagraph who is unable to reoccupy his
 12 homestead within five years from December thirty-first of the year following the
 13 disaster shall be eligible for an extension of the special assessment level on the
 14 homestead for a period not to exceed two years. A homeowner shall be eligible
 15 for this extension only if the homeowner's damage claim is filed and pending in
 16 a formal appeal process with any federal, state, or local government agency or
 17 program offering grants or assistance for repairing or rebuilding damaged or
 18 destroyed homes as a result of the disaster, or if a homeowner has a damage
 19 claim filed and pending against the insurer of the property. The homeowner
 20 shall apply for this extension of the special assessment level with the assessor
 21 of the parish in which the homestead is located. The assessor shall require the
 22 homeowner to provide official documentation from the government agency or
 23 program evidencing the homeowner's participation in the formal appeal process
 24 or official documentation evidencing the homeowner has a damage claim filed
 25 and pending against the insurer of the damaged property, as provided by law.

26 (c) After expiration of the extension authorized in Subsubparagraph (b)
 27 of this Subparagraph, an assessor shall have the authority to grant on a case-by-
 28 case basis up to three additional one-year extensions of the special assessment
 29 level as prescribed by law.

30 * * *

1 §20. Homestead Exemption

2 Section 20.(A) * * *

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

13 **(b) For homesteads qualifying for the homestead exemption under the**
 14 **provisions of Subsubparagraph (a) of this Subparagraph, after expiration of the**
 15 **five-year period, the owner of a homestead shall be entitled to claim and keep**
 16 **the exemption for a period not to exceed two additional years by filing an**
 17 **annual affidavit of intent to return and reoccupy the homestead with the**
 18 **assessor within the parish where the homestead is located prior to December**
 19 **thirty-first of the year in which the exemption is claimed. A homeowner shall**
 20 **be eligible for this extension only if the homeowner's damage claim to repair or**
 21 **rebuild the damaged or destroyed homestead is filed and pending in a formal**
 22 **appeal process with any federal, state, or local government agency or program**
 23 **offering grants or assistance for repairing or rebuilding damaged or destroyed**
 24 **homes as a result of the disaster, or if a homeowner has a damage claim filed**
 25 **and pending against the insurer of the property. The assessor shall require the**
 26 **homeowner to provide official documentation from the government agency or**
 27 **program evidencing the homeowner's participation in the formal appeal process**
 28 **or official documentation evidencing the homeowners has a damage claim filed**
 29 **and pending against the insurer of the property as provided by law.**

30 **(c) After expiration of the extension authorized in Subsubparagraph (b)**

1 of this Subparagraph, an assessor shall have the authority to grant on a case-by-
2 case basis up to three additional one-year extensions of the homestead
3 exemption as prescribed by law.

4 * * *

5 Section 2. Be it further resolved that this amendment shall become effective January
6 1, 2011.

7 Section 3. Be it further resolved that this proposed amendment shall be submitted
8 to the electors of the state of Louisiana at the statewide election to be held on November 2,
9 2010.

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

14 To authorize continuation of the homestead exemption and the special
15 assessment level for a homestead that has been destroyed or is uninhabitable
16 due to a disaster for two years if the homeowner's claim for damages is
17 pending in a formal appeal process with a governmental agency or program
18 offering assistance for repairing or rebuilding homes damaged by the disaster
19 or if a homeowner has a damage claim filed and pending against the insurer
20 of the property; to authorize an assessor to grant up to three additional one-
21 year extensions of the continuation of the homestead exemption and the
22 special assessment level as prescribed by law.

23 (Amends Article VII, Sections 18(G)(5) and 20(A)(10))

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES