
DIGEST

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HB 739 Original

2020 Regular Session

Gaines

Abstract: Deems an heir owner of a decedent's immovable property until a judgment of possession is rendered otherwise and authorizes such heir to apply for the homestead exemption annually upon proof of heirship.

Present constitution (Art. VII, Sec. 20) provides that the bona fide homestead owned and occupied by a person shall be exempt from state, parish, and special ad valorem taxes to the extent of \$7,500.

Proposed law provides that prior to entry of a judgment of possession placing an heir or legatee in possession of the property and whether or not a succession has been opened, an heir shall be deemed owner of any immovable property in the decedent's estate and may be eligible to claim the homestead exemption provided for in present constitution if otherwise qualified.

Proposed law requires the heir to apply for the homestead exemption each year and include with his application a copy of the death and birth certificates necessary to establish his heirship.

(Adds C.C. Art. 898.1)