
DIGEST

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Arnold

HB No. 37

Abstract: Establishes certain procedures in the event of public calamity or disaster for the assessment of damaged property, the deferment of tax payments, and the extension of the homestead exemption.

Proposed law requires that assessors of parishes where land or property damaged or destroyed during a disaster or emergency declared by the governor is located assess such land or property for the year in which the damage has occurred as provided in the constitution by taking into consideration all damages to land or property and the depreciation of such land or property caused by the disaster or emergency. Provides that the assessments shall be made whether the time provided by law for filing assessment rolls has elapsed or not. Provides that the assessments are subject to review and filing requirements as provided in present law or authorizes assessors to prepare supplemental rolls of damaged or destroyed property.

Proposed law provides that if the assessor has completed public exposure and the board of review of the assessment roll for the year, the assessor may issue change orders for the assessment of damaged or destroyed property in lieu of existing roll or filing supplemental roll. Provides procedures for filing change orders.

Proposed law requires that assessment rolls for damaged and destroyed property be subject to review. Requires public hearings within seven days of receipt of the assessment lists.

Proposed law provides for appellate procedure through the Louisiana Tax Commission (LTC) and provides that decisions by the LTC are final unless appealed to district court within seven days. Provides procedure for appeal to district court.

Proposed law provides for inspection of assessment lists. Requires that lists be exposed daily for seven days.

Proposed law requires that the lists, after exposure, be certified to the board of review within three days and requires the board to conduct public hearings to discuss lists. Provides procedure for board to consider written or oral complaints. Provides that determinations by the board of review are final unless appealed to the LTC within five days.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1978; Adds R.S. 47:1703(E), 1989.2, and 1992.1)