

First Extraordinary Session, 2005

HOUSE BILL NO. 66

BY REPRESENTATIVES ALARIO, HAMMETT, AND ODINET

ASSESSORS/PROPERTY ASSMT: Changes assessment procedures for property damaged or destroyed by disaster or emergency declared by the governor (Item #40)

1 AN ACT

2 To enact R.S. 47:1978.1, 1989.2, and 1992.1, relative to the assessment of land and property  
3 damaged or destroyed during a disaster or emergency declared by the governor; to  
4 provide for assessment procedures; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana;

6 Section 1. R.S. 47:1978.1, 1989.2, and 1992.1 are hereby enacted to read as follows:

7 §1978.1. Listing and assessing of land and property damaged or destroyed during  
8 a disaster or emergency declared by the governor

9 A. Whenever lands or other property, including buildings, structures, or  
10 personal property are damaged or destroyed during a disaster or emergency declared  
11 by the governor, the assessors of the parishes where such lands or other property are  
12 situated shall assess such lands or property for the year in which the damage has  
13 occurred at the percentage of fair market value provided in the constitution by taking  
14 into consideration all the damages to the lands or other property and the depreciation  
15 of the value of such land or other property caused by the disaster or emergency  
16 described in this Section. Notwithstanding other provisions of law to the contrary,  
17 the assessors throughout the state shall make these assessments whether the time  
18 fixed by law for filing assessment rolls has elapsed or not. When such assessments  
19 are done, the assessments shall be subject to review and shall be filed by the assessor  
20 as set forth in R.S. 47:1989.2 and 1992.1. In the alternative, the assessor shall

1 prepare supplemental rolls of land or other property damaged or destroyed during a  
2 disaster or emergency declared by the governor, which shall be subject to review and  
3 shall be filed by the assessor as set forth in R.S. 47:1989.2 and 1992.1.

4 B. If the assessor has completed the public exposure and board of review of  
5 the assessment roll for the year, the assessor may issue change orders for the  
6 assessment of the damaged or destroyed land or other property in compliance with  
7 Subsection A of this Section in lieu of his existing assessment roll or the filing of a  
8 supplemental roll. If the assessor does issue a change order as a result of the disaster  
9 described in Subsection A of this Section, such change order shall be signed by the  
10 assessor or his deputy and the property owner or owners and shall contain a  
11 declaration that the property owner or owners agree to the change in assessment and  
12 that the property owner or owners waive any further contest as to the accuracy of the  
13 assessment. In the event the change order is not signed by the property owner or  
14 owners, the owner or owners shall have ten days from the receipt of the tax bill  
15 evidencing the change in assessment to contest the assessment with the assessor. If  
16 the taxpayer is dissatisfied with the determination of the assessor, the taxpayer shall  
17 have ten days from notification of the determination by the assessor to contest the  
18 assessment before the Louisiana Tax Commission and, if dissatisfied with the ruling  
19 of the commission, shall have ten days to file suit in a court of competent jurisdiction  
20 to contest the accuracy of the assessment.

21 C. The assessment provided for in this Section shall not be considered an  
22 implementation of the reappraisal and valuation provisions of Article VII, Section  
23 18, Paragraph (F) of the Constitution of Louisiana, nor shall such assessment result  
24 in the adjustment of ad valorem tax millages pursuant to Article VII, Section 23 of  
25 the Constitution of Louisiana.

26 \* \* \*

1        §1989.2. Review of appeals by tax commission of assessment of property damaged  
2                    or destroyed during a disaster or emergency

3                    A. The assessment lists of the parish or district of property assessed pursuant  
4                    to the provisions of R.S. 47:1978.1(A) shall be subject to review as set forth in this  
5                    Section.

6                    B. Within seven days of receipt of the assessment lists as certified by the  
7                    local board of review, the tax commission shall conduct public hearings to hear real  
8                    and personal property appeals of taxpayers, bona fide representatives of an affected  
9                    tax-recipient body, or assessors from the action of the board of review.

10                    C. The Louisiana Tax Commission shall consider the appeal of any taxpayer,  
11                    bona fide representative of an affected tax-recipient body, or assessor dissatisfied  
12                    with the determination of a local board of review. All documents, except  
13                    confidential forms as provided in R.S. 47:2327, filed in connection with any appeal  
14                    shall be available for public inspection during the regular business hours of the  
15                    Louisiana Tax Commission.

16                    D. All such hearings shall be conducted in accordance with rules and  
17                    regulations established by the tax commission.

18                    E.(1) All decisions by the tax commission are final unless appealed to the  
19                    district court within seven days.

20                    (2) The proceedings in such suit shall be tried by preference, whether or not  
21                    out of term time, at such time as fixed by the district court. No new trial or rehearing  
22                    shall be allowed.

23                    (3) Any appeal from a judgment of the district court shall be heard by  
24                    preference within thirty days of the lodging of the record in the court of appeal. The  
25                    appeal shall be taken ten days from the date the judgment of the district court is  
26                    rendered. If such appeal is timely filed, any amount of taxes that were paid under  
27                    protest pursuant to R.S. 47:1856(E) shall remain segregated and invested pursuant  
28                    to that Subsection and no bond or other security shall be necessary to perfect such  
29                    appeal.

1           (4) In the event the supreme court grants a writ of certiorari, the court shall  
2       hear the appeal on the next regular docket of the court.

3           F. The assessment lists, together with any changes in connection therewith,  
4       shall be certified and returned to each assessor no later than ten days following the  
5       conclusion of the public hearing held by the Louisiana Tax Commission.

6   \*       \*       \*

7       §1992.1. Inspection of assessment lists compiled as a result of R.S. 47:1978.1(A);  
8       notification and review of assessments by board of review as a result of such  
9       listing

10          A. After each assessor has prepared and made up the lists showing the  
11       assessment of immovable and movable property in and for his parish or district as  
12       a result of R.S. 47:1978.1(A), his lists shall be exposed daily for inspection by the  
13       taxpayers and other interested persons for the period provided for in Subsection F of  
14       this Section. Each assessor shall give notice of such exposure for inspection in the  
15       official journal of the parish in which the assessor is located no more than fourteen  
16       days and no less than seven days prior to the first day the lists will be open for public  
17       inspection.

18          B. After the lists of each assessor have been exposed for inspection for the  
19       period provided for in Subsection F of this Section, the lists as changed by each  
20       assessor shall be certified to the board of review within three days, which board shall  
21       conduct public hearings for all persons or their representatives desiring to be heard  
22       on the assessments of immovable and movable property. Notice of such public  
23       hearings shall be given by each assessor in the official journal of the parish in which  
24       the assessor is located no more than fourteen days and no less than seven days prior  
25       to the first day that the board of review shall convene.

26          C. The board of review shall consider the written or oral complaint of any  
27       person desiring to be heard who has timely filed the report or reports as required by  
28       Chapter 6 of Subtitle III of this Title, R.S. 47:2301 et seq., and who has provided to  
29       the board of review at least five days prior notice either through appearing in person

1 at the board of review's office or by filing such complaint by means of certified mail  
2 which shall be received at the board office no later than five days prior to the public  
3 hearing or by facsimile transmission to the board office which shall be received at  
4 the board office no later than five days prior to the public hearing. Contrary  
5 provisions of law notwithstanding, the written or oral complaint of any bona fide  
6 representative of an affected tax recipient body shall be considered by the board of  
7 review provided such representative has provided notice to the board in the manner  
8 provided in this Section and has furnished the owner's name and address, a  
9 description of each property contested, and the assessment number of each property  
10 contested. Nothing contained herein shall be construed to authorize a tax recipient  
11 body to challenge the assessment of all property within its taxing jurisdiction in a  
12 single complaint. The validity of each assessment shall be determined on its own  
13 merits. The board of review may make a determination to increase or decrease the  
14 assessment of immovable or movable property made by the assessor in accordance  
15 with the criterion set forth in R.S. 47:1978.1(A).

16 D. All determinations by the board of review shall be final unless appealed  
17 to the tax commission. Any taxpayer or assessor dissatisfied with the determination  
18 of the board of review may appeal to the tax commission within five days after the  
19 determination of the board of review in accordance with rules and regulations  
20 established by the tax commission.

21 E. No later than the tenth day after the board of review shall have  
22 commenced the public hearings as provided herein, the assessment lists, together  
23 with any changes in connection therewith, shall be certified and sent to the tax  
24 commission within three days.

25 F. The period for inspection of the assessment lists as provided for in this  
26 Section in each parish shall be for a period of ten days following the completion of  
27 the listing of assessments by the assessor as a result of R.S. 47:1978.1(A).

1                    G. The assessor shall file the assessment roll with the Louisiana Tax  
 2                    Commission no later than sixty days after the board of review has sent the  
 3                    assessment list to the tax commission.

---

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

---

Alario

HB No. 66

**Abstract:** Changes assessment procedures for property damaged or destroyed by disaster or emergency declared by the governor.

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 10 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.

(Adds R.S. 47:1978.1, 1989.2, and 1992.1)