SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 14 by Senator Schedler

1 AMENDMENT NO. 1

- On page 1, line 2, change "R.S. 47:1978" to "R.S. 47:1993(D) and 2101(A)(1) and to enact
 R.S. 47:1978.1"
- 4 AMENDMENT NO. 2
- 5 On page 1, line 6, after "emergency;" insert:
- 6 "to provide for filing dates of tax rolls for tax year 2005 (2006 Orleans); to provide
 7 for deadlines for payment of ad valorem taxes for tax year 2005 (2006 Orleans);"
- 8 AMENDMENT NO. 3

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- 9 On page 1, delete lines 8 through 17, and delete pages 2 through 3, and insert:
- "Section 1. R.S. 47:1993(D) and 2101(A)(1) are hereby amended and reenacted and
 R.S. 47:1978.1 is hereby enacted to read as follows:
 - <u>§1978.1. Listing, assessing, and collecting ad valorem taxes on land and property damaged or destroyed during a disaster or emergency declared by the governor</u>

A.(1) Whenever lands or other property, including buildings, structures, or personal property are damaged or destroyed during a disaster or emergency declared by the governor, the governing bodies of the taxing authorities in which such lands or other property are situated may by resolution or ordinance adopted by such governing body in the manner provided for in Paragraph (2) of this Subsection direct the assessor of the property within the jurisdiction of the taxing authority parish and the collector to assess and collect the taxes of the taxing authority for the tax period in which the damage has occurred in the manner provided for in Subsections B, C, or D of this Section.

(2) The ordinance or resolution may be adopted by two-thirds vote of the total membership of the governing body of such taxing authority but only after a public hearing held in accordance with the open meetings law; however, in addition to any other requirements of the open meetings law, public notice of the time, place, and subject matter of such hearing shall be published on two separate days no less than thirty days before the public hearing. Such public notice shall be published in the official journal of the taxing authority, and another newspaper with a larger circulation within the taxing authority than the official journal of the taxing authority, if there is one.

33 **B.(1)** The governing body of a taxing authority may direct the assessor 34 to assess such lands or property for the year in which the damage has occurred 35 at the percentage of fair market value provided in the Constitution by taking 36 into consideration all the damages to the lands or other property and the 37 depreciation of the value of such land or other property caused by the disaster 38 or emergency described in this Section. Notwithstanding other provisions of 39 law to the contrary, the assessor shall make these assessments whether the time 40 fixed by law for filing assessment rolls has elapsed or not.

41 (2)(a) For purposes of this Subsection and R.S. 47:1978, the assessments
 42 of damaged property shall be reflected on the general assessment roll if at the
 43 time of the events described in Subsection A of this Section, the general
 44 assessment roll has not been certified by the assessor to the local board of
 45 review. The procedures for public inspection of the general assessment rolls,
 46 review of assessments by the board of review, and certification of the assessment
 47 rolls to the Louisiana Tax Commission shall be followed. The rolls shall be open

for public inspection for a period of fifteen days, and the assessor shall advertise such public exposure dates and dates for board of review as provided for by existing law.

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(b) If at the time of the events described in Subsection A of this Section, the general assessment rolls have already been certified by the assessor to the local board of review, the assessor shall prepare a supplemental roll of land or property damaged as the result of the events described in this Section, which rolls shall be filed in the same manner as provided for in this Section for general assessment rolls, and such assessments shall be subject to the same rights as to contest as to assessments generally.

(c) If, after the filing of the assessment roll with the Louisiana Tax Commission, the assessor requests a change order as a result of the events described in this Section, such request for change order shall be signed by the assessor or his deputy and shall contain a declaration that the property owner agrees to the change in the assessment and that the property owner waives any right to further contest the correctness of the assessment. In the event the request for change order is not agreed upon by the assessor and the property owner, the assessor shall mail to the property owner the assessor's determination of the assessed value of the property. If the property owner is dissatisfied with the assessor's determination of assessed value, the property owner shall have fifteen days from the mailing of the notification by the assessor of the determination of assessed value to contest the assessment to the Louisiana Tax Commission. All decisions by the Louisiana Tax Commission are final unless appealed to the district court within fifteen days from the mailing of the decision of the Louisiana Tax Commission. If the assessor requests change orders in lieu of an original assessment roll or supplemental roll under this Section, the assessor shall submit an amended grand recap reflecting the changes in assessed values requested in such change orders.

(3) The assessment provided for in this Section and R.S. 47:1978 shall not be considered an implementation of the reappraisal and valuation provisions of Article VII, Section 18(F) of the Constitution of Louisiana, nor shall such assessment result in the adjustment of ad valorem tax millages pursuant to Article VII, Section 23 of the Constitution of Louisiana.

C.(1)(a) The governing body of a taxing authority may direct that the ad valorem taxes due for the year in which property within its jurisdiction is damaged or destroyed will, upon application of the property owner, be prorated.

(b) Proration shall be calculated as follows: The ad valorem taxes resulting from the assessed valuation for the year in which the damage or destruction occurred shall be multiplied by a factor to determine the ad valorem taxes owed for that year. The factor shall be the number of months during the tax year that the property was habitable, divided by twelve. For the purposes of this calculation, a fraction of a month is to be considered a month.

(2) If a taxing authority chooses proration, any property owner seeking to have his ad valorem tax bill prorated shall notify the collector in writing, providing a request to have his property tax bill prorated, including a description of the damage and the number of whole months in which the property was uninhabitable due to the damage during the tax year at issue.

D.(1)(a) In the event of the severe damage or destruction of more than seventy-five percent of the properties within the jurisdiction of a taxing authority as determined by the governing body of the taxing authority, the taxing authority may suspend the collection of all or a portion of the ad valorem taxes owed to it by the owners of such property within its jurisdiction.

(b) Such action by the taxing authority shall be taken by the adoption of a resolution by the governing body of the taxing authority according to the vote and in a public meeting in the manner required by Paragraph (A)(2) of the Section. A certified copy of the resolution shall be provided to the collector and notice thereof shall be published in the official journal of the taxing authority on not less than two separate days within one month of the adoption of the resolution.

1	<u>(c) Such action by a taxing authority shall not prevent a property owner</u>
2	<u>from seeking to have his ad valorem tax bill prorated as otherwise provided for</u>
3	in this Section.
4	(2) For the purposes of this Subsection "severely damaged" or "severe
5	damage" shall mean damage that prevents the habitation of the property.
6	(3) The ad valorem property tax bill of the taxing authority provided to
7	<u>each taxpayer shall include the following statement:</u>
8	"If the property set forth herein was severely damaged or destroyed,
9	<u>rendering the property uninhabitable for a portion of the year for which these</u>
10	taxes are due, you MAY be entitled to have your tax bill reduced. Contact the
11	tax collector for details on obtaining a reduction."
12	* * *
13	§1993. Preparation and filing of rolls by assessor
14	* * *
15	D.(1) Each tax assessor, parish of Orleans excepted, shall complete and file
16	the tax roll of his parish on or before the 15th fifteenth day of November in each
17	calendar year. The officer having custody of the assessor's salary and expense fund
18	shall withhold from the assessor's salary five dollars (\$5.00) for each day of delay
19	in the filing of the roll after such date.
20	(2) In accordance with the provisions of Article VII, Section 25(F) of the
21	Constitution of Louisiana, tax rolls for 2005 and tax rolls for 2006 for Orleans,
22	shall be completed and filed on or before March 31, 2006. Nothing in this
23	Subsection shall prohibit the completion and filing of tax rolls prior to March
24	<u>31, 2006.</u>
25	* * *
26	§2101. Time for payment; notice when due
27	A.(1)(a) All taxes shall be collected in the calendar year in which the
28	assessment thereof is made, and they shall be designated as the "taxes for the year
29	", accordingly as they are collectible, and the taxes assessed in each year shall
30	be due in that calendar year as soon as the tax roll is filed in the office of the recorder
31	of mortgages, except taxes on movable property in the event of a bulk sale under the
32	provisions of the Bulk Sales Law, and they shall be paid on or before the thirty-first
33	day of December in each respective year in order to avoid the notice, advertisement,
34	and sale required by Article VII, Section 25 of the Louisiana Constitution. In the
35	event of a bulk sale of movable property under the provisions of the Bulk Sales Law,
36	all taxes due on movable property shall be due ten days prior to completion of the
37	transfer or the payment of any consideration therefor and shall be payable upon
38	completion of the bulk sale.
39	(b) Notwithstanding anything herein to the contrary and in accordance
40	with the provisions of Article VII, Section 25(F) of the Constitution of
41	Louisiana, the deadline for payment of ad valorem taxes for 2005, 2006 for
42	Orleans is hereby extended, and such taxes shall be paid no later than forty-five
43	days after certification and approval of the tax rolls by the Louisiana Tax
44	Commission, or December 31, 2005, whichever date is later.
45	* * *"