
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Proposed law authorizes the governing bodies of the taxing authorities in which lands or other property damaged or destroyed during a disaster or emergency declared by the governor are situated, or in the case of a parish with a population in excess of 450,000 according to the most recent federal decennial census, the governing body of such parish for such lands and damaged or destroyed property situated within the jurisdiction of such parish, to direct the assessor of the property within the jurisdiction of the taxing authority or such parish and the collector to assess and collect the taxes of the taxing authority or such parish for the tax period in which the damage has occurred in either of the two manners provided in the proposed law.

The action is taken by resolution or ordinance adopted by two-thirds vote of the total membership of the governing body but only after a public hearing held in accordance with the open meetings law and with public notice of the time, place, and subject matter of such hearing to be published on two separate days no less than 30 days before the public hearing. The public notice is required to 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. Provides for requirements for the notice.

Proposed law authorizes the governing body to direct the assessor to assess land or property damaged or destroyed during a disaster or emergency declared by the governor for the year in which the damage has occurred 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. 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. An owner who is dissatisfied with the determination of value has 15 days to appeal to the La. Tax Commission whose decisions are final unless appealed within 15 days. Requires assessors to submit an amended grand recap reflecting changes in assessed values requested in change orders.

Present constitution provides that the total amount of ad valorem taxes collected by any taxing authority in the year in which the reappraisal and valuation provisions of Art. VII, Sec. 18(F) [requiring reappraisals at intervals of not more than 4 years] are implemented shall not be increased or decreased because of a reappraisal or valuation above or below the total amount of such taxes collected in the year preceding implementation of the reappraisal and valuation. To accomplish this result, the constitution requires each affected taxing authority, in the year in which Section 18 is implemented, to adjust millages upwards or downwards without regard to millage limitations contained in the constitution without further voter approval.

Proposed law prohibits the assessment because of damage or destruction provided in the proposed law from being considered an implementation of the reappraisal and valuation provisions of Art. VII, Sec. 18(F), nor can such assessment result in the adjustment of ad valorem tax millages pursuant to Art. VII, Sec. 23 of the constitution as set forth above.

Proposed law, as an alternative, authorizes the governing bodies to direct assessors and collectors by adopting an ordinance or resolution in the manner provided for above to require the property taxes due for the year in which the property is damaged or destroyed by man-made or natural disaster such as fire, flood, tornado, or hurricane to be prorated. The required proration is to be calculated by multiplying the assessed valuation for the year of damage or destruction by a factor which is the number of months during the tax year that the property was habitable (including fractions of a month) divided by 12. In order to get proration, the property owner must request the proration in writing and include 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.

Requires the property tax bill provided to each tax payer to include the following statement:

“If the property set forth herein was severely damaged or destroyed, rendering the property uninhabitable for a portion of the year for which these taxes are due, you MAY be entitled to have your tax bill reduced. Contact the tax collector for details on obtaining a reduction.”

Present law requires each assessor to complete and file the tax roll for his parish on or before November 15 of each calendar year.

Proposed law specifies that the rolls for 2005 (2006 Orleans) shall be completed and filed before March 31, 2006.

Proposed law provides that the deadline for payment of ad valorem taxes for 2005 (2006 Orleans) is extended and shall be paid no later than 45 days after certification and approval of the tax rolls by the La. Tax Commission or December 31, 2005 whichever date is later.

(Amends R.S. 47:1993(D) and 2101(A)(1); adds R.S. 47:1978.1)