

ACT No. 385

2019 Regular Session

HOUSE BILL NO. 493

BY REPRESENTATIVE ABRAMSON

1 AN ACT

2 To enact R.S. 47:1704, relative to the homestead exemption; to authorize the establishment
3 of a homestead exemption audit program in the city of New Orleans; to provide for
4 program implementation and administration; to authorize the imposition of a fee; and
5 to provide for related matters.

6 Notice of intention to introduce this Act has been published
7 as provided by Article III, Section 13 of the Constitution of
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:1704 is hereby enacted to read as follows:

11 §1704. Homestead exemption audit program; city of New Orleans; fees

12 A. The city of New Orleans may establish a homestead exemption audit
13 program for the property in the city of New Orleans and the parish of Orleans. The
14 purpose of the audit program is to determine if property in the city of New Orleans
15 and the parish of Orleans is the subject of more than one homestead exemption or if
16 property owners in the city of New Orleans and the parish of Orleans are claiming
17 a homestead exemption on more than one property. Provisions governing the
18 execution, administration, and enforcement of the audit program and collections
19 made pursuant to the program shall be established by the city of New Orleans
20 through the promulgation of rules.

21 B. The city of New Orleans may impose a fee not to exceed ten percent of
22 the total amount of taxes, penalties, and interest which may be due and owed by a
23 taxpayer through this program. The total amount of taxes, penalties, interest, and

1 fees shall be assessed against the taxpayer, to be collected by the tax collector, and
2 remitted to the city of New Orleans.

3 C. The city of New Orleans is authorized to employ any agents, assistants,
4 auditors, clerks, inspectors, investigators, or other experts to assist in program
5 execution and enforcement. The city of New Orleans is authorized to enter into
6 contracts with these persons; however, the total fees paid pursuant to the contracts
7 shall not exceed the total fees collected by the city of New Orleans pursuant to
8 Subsection B of this Section.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____