



1           (5)(a) Any owner entitled to the special assessment level set forth in this  
2 Paragraph who is unable to occupy the homestead on or before December thirty-first  
3 of a future calendar year due to damage or destruction of the homestead caused by  
4 a disaster or emergency declared by the governor shall be entitled to keep the special  
5 assessment level of the homestead prior to its damage or destruction on the repaired  
6 or rebuilt homestead provided the repaired or rebuilt homestead is reoccupied by the  
7 owner within five years from December thirty-first of the year following the disaster.  
8 The assessed value of the land and buildings on which the homestead was located  
9 prior to its damage shall not be increased above its assessed value immediately prior  
10 to the damage or destruction described in this Subparagraph. If the property owner  
11 receives a homestead exemption on another homestead during the same five-year  
12 period, the damaged or destroyed property shall not be entitled to keep the special  
13 assessment level, and the land and buildings shall be assessed in that year at the  
14 percentage of fair market value set forth in this constitution. In addition, the owner  
15 must also maintain the homestead exemption set forth in Article VII, Section  
16 20(A)(10) to qualify for the special assessment level in this Subparagraph.

17           (b) Any owner entitled to the special assessment level set forth in  
18 Subsubparagraph (a) of this Subparagraph who is unable to reoccupy their  
19 homestead within five years from December thirty-first of the year following the  
20 disaster shall be eligible for an extension of the special assessment level on the  
21 homestead for a period not to exceed two years. A homeowner shall only be eligible  
22 for this extension if the homeowner's damage claim is filed and pending in a formal  
23 appeal process with any federal, state, or local government agency or program  
24 offering grants or assistance for repairing or rebuilding damaged or destroyed homes  
25 as a result of the disaster. The homeowner shall apply for this extension of the  
26 special assessment level directly with the assessor of the parish in which the  
27 homestead is located. The assessor shall require the homeowner to provide official  
28 documentation from the government agency or program evidencing the homeowner's  
29 participation in the formal appeal process as provided by law.





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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Stiaes

HB No. 325

**Abstract:** Authorizes an additional two-year extension of the homestead exemption and the special assessment level for uninhabitable property damaged or destroyed by a disaster if the homeowner's damage claim is pending in a formal appeal process with a governmental program or agency.

Present constitution provides that any homestead receiving the homestead exemption that is damaged or destroyed during a disaster or emergency whose owner is unable to occupy the homestead on or before Dec. 31 of a calendar year due to such damage or destruction shall be entitled to claim and keep the exemption by filing with the assessor an annual affidavit of the taxpayer's intent to return and reoccupy the homestead within five years from Dec. 31 of the year following the disaster.

Proposed constitutional amendment retains present constitution but adds that any owner of a homestead qualifying for the five-year extension of the homestead exemption shall be entitled to claim and keep the exemption for up to two additional years by filing an annual affidavit of intent to return and reoccupy the homestead with the assessor.

Present constitution provides that any person entitled to the special assessment level who is unable to occupy the homestead on or before Dec. 31 of a calendar year due to damage or destruction of the homestead caused by a disaster or emergency shall be entitled to keep the special assessment level on the repaired or rebuilt homestead provided the homestead is reoccupied by the owner within five years from Dec. 31 of the year following the disaster.

Proposed constitutional amendment retains present constitution but adds that any owner qualifying for the five-year extension of the special assessment level who is unable to reoccupy the damaged or destroyed homestead within five years, shall be eligible for an additional extension of the special assessment level on the damaged or destroyed homestead for up to two additional years.

Proposed constitutional amendment provides that a homeowner shall only be eligible for this extension of the homestead exemption and the special assessment level if the homeowner's damage claim is filed and pending in a formal appeal process with any federal, state, or local government agency or program offering grants or assistance for repairing or rebuilding damaged or destroyed homes as a result of the disaster.

Proposed constitutional amendment provides that in addition to the two-year extension of the homestead exemption and the special assessment level contained in proposed constitutional amendment, an assessor is authorized to grant up to three additional one-year extensions of the special assessment level and the homestead exemption on a case-by-case basis. A homeowner shall only be eligible for such additional extension under circumstances prescribed by law.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 2, 2010.

(Amends Const. Art. VII, §§ 18(G)(5) and 20(A)(10))