

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 be eligible for
22 this extension only 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, or if a homeowner has a damage claim filed and pending
26 against the insurer of the property. The homeowner shall apply for this extension of
27 the special assessment level with the assessor of the parish in which the homestead
28 is located. The assessor shall require the homeowner to provide official
29 documentation from the government agency or program evidencing the homeowner's

1 participation in the formal appeal process or official documentation evidencing the
2 homeowner has a claim filed and pending against the insurer of the property as
3 provided by law.

4 (c) After expiration of the extension authorized in Subsubparagraph (b) of
5 this Subparagraph, an assessor shall have the authority to grant up to three additional
6 one-year extensions of the special assessment level. A homeowner shall only be
7 eligible for an additional extension under circumstances prescribed by law. The
8 assessor shall have the authority to grant an additional extension on a case-by-case
9 basis.

10 * * *

11 §20. Homestead Exemption

12 Section 20.(A) Homeowners.

13 * * *

14 (10)(a) Any homestead receiving the homestead exemption that is damaged
15 or destroyed during a disaster or emergency declared by the governor whose owner
16 is unable to occupy the homestead on or before December thirty-first of a calendar
17 year due to such damage or destruction shall be entitled to claim and keep the
18 exemption by filing an annual affidavit of intent to return and reoccupy the
19 homestead within five years from December thirty-first of the year following the
20 disaster with the assessor within the parish or district where such homestead is
21 situated prior to December thirty-first of the year in which the exemption is claimed.
22 In no event shall more than one homestead exemption extend or apply to any person
23 in this state.

24 (b) For homesteads qualifying for the homestead exemption under the
25 provisions of Subsubparagraph (a) of this Subparagraph, after expiration of the five-
26 year period, the owner of a homestead shall be entitled to claim and keep the
27 exemption for a period not to exceed two additional years by filing an annual
28 affidavit of intent to return and reoccupy the homestead with the assessor within the
29 parish or district where the homestead is situated prior to December thirty-first of the

1 disaster, or if a homeowner has a damage claim filed and pending against the
 2 insurer of the property; to authorize an assessor to grant up to three additional
 3 one-year extensions of the continuation of the homestead exemption and the
 4 special assessment level under circumstances prescribed by law. (Amends
 5 Article VII, Sections 18(G)(5) and 20(A)(10))

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)]

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 or if a homeowner has a damage claim filed and pending against the property's insurer.

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 or if a homeowner has a damage claim filed and pending against the property's insurer. Requires the homeowner to provide official documentation from the governmental agency or program evidencing the homeowner's participation in the formal appeal process or official documentation evidencing the damage claim filed and pending against the property's insurer.

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))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Authorized homeowners who have a damage claim filed and pending against the property's insurer to be eligible for extension of the homestead exemption and special assessment level for homesteads damaged or destroyed as a result of a disaster.
2. Required the homeowner to provide to the assessor, official documentation evidencing the homeowner has a claim filed and pending against the property's insurer for extension of the homestead exemption and the special assessment level for homesteads damaged or destroyed as a result of a disaster.

Committee Amendments Proposed by House Committee on Civil Law and Procedure to the engrossed bill.

1. Provided technical corrections to the body of the bill and the ballot language.

Summary of Amendments Adopted by House

House Floor Amendments to the reengrossed bill.

1. Clarified that a homeowner shall only be eligible for the additional extension of the special assessment level under circumstances prescribed by law.