

2016 Regular Session

HOUSE BILL NO. 713

BY REPRESENTATIVE ROBBY CARTER

TAX EXEMPTIONS/HOMESTEAD: Require that the statewide ad valorem tax assessment database allow for certain analysis of homestead exemptions claimed

1 AN ACT

2 To enact R.S. 47:1837.1(H), relative to the Louisiana Tax Commission; to provide with
3 respect to the statewide ad valorem tax assessment database; to require certain
4 functionality with regard to the arrangement of data relating to homestead
5 exemptions claimed; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. RS 47:1837.1(H) is hereby enacted to read as follows:

8 §1837.1. Program for a statewide ad valorem tax assessment database; creation

9 * * *

10 H. The information concerning the homestead exemptions claimed in each
11 parish, as required in Subsection B of this Section, shall be arranged in a manner that
12 would permit a determination as to whether a person has claimed more than one
13 homestead exemption in any tax year.

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)]

HB 713 Original

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Abstract: Requires the La. Tax Commission to ensure that the statewide ad valorem tax assessment database can be used to determine whether a person has claimed more than one homestead exemption in any tax year.

Present law requires the La. Tax Commission to create and maintain a statewide ad valorem tax assessment database that includes the following information:

- (1) Location of the assessed property, including the municipal address of the property.
- (2) Assessed valuation of the land and any improvements thereon.
- (3) The amount of the homestead exemption on the property, if any, as well as any information as to whether the homestead exemption is subject to the special assessment level provided for in Art. VII, §18(G)(1) of the Constitution of Louisiana.
- (4) Information as to any other exemptions from ad valorem taxation, including but not limited to any restoration tax abatement granted and any contract of exemption granted by the State Board of Commerce and Industry or its successor to a new manufacturing establishment or an addition to an existing manufacturing establishment.
- (5) The classification of the type of property assessed.
- (6) Any other information currently provided to the tax commission deemed to be useful and helpful for taxpayers to compare assessment of similar properties.

Proposed law requires that the information in the database concerning homestead exemptions claimed in each parish be arranged in a manner that would allow a determination of whether a person has claimed more than one homestead exemption in any tax year.

(Adds R.S. 47:1837.1(H))