

2020 Regular Session

HOUSE BILL NO. 739

BY REPRESENTATIVE GAINES

SUCCESSION/INHERITANCE: Provides for ownership of a decedent's immovable property and entitlement to claim homestead exemption

1 AN ACT

2 To enact Civil Code Article 898.1, relative to ownership of a decedent's immovable
3 property; to provide for an heir to be deemed owner; to provide for the homestead
4 exemption; to provide for the homestead application; to provide for birth and death
5 certificates; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. Civil Code Article 898.1 is hereby enacted to read as follows:

8 Art. 898.1. Ownership of immovable succession property; homestead exemption

9 A. Notwithstanding any other provision of law to the contrary, and subject
10 to the requirements of Paragraph B of this Article, prior to entry of a judgment of
11 possession placing an heir or legatee in possession of the property and whether or not
12 a succession has been opened, an heir shall be deemed owner of any immovable
13 property in the decedent's estate and may be eligible to claim the homestead
14 exemption provided in Article VII, Section 20(A) of the Constitution of Louisiana
15 if otherwise qualified.

16 B. The heir shall apply for the homestead exemption each year and include
17 with his application a copy of the death and birth certificates necessary to establish
18 heirship.

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 739 Original

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Gaines

Abstract: Deems an heir owner of a decedent's immovable property until a judgment of possession is rendered otherwise and authorizes such heir to apply for the homestead exemption annually upon proof of heirship.

Present constitution (Art. VII, Sec. 20) provides that the bona fide homestead owned and occupied by a person shall be exempt from state, parish, and special ad valorem taxes to the extent of \$7,500.

Proposed law provides that prior to entry of a judgment of possession placing an heir or legatee in possession of the property and whether or not a succession has been opened, an heir shall be deemed owner of any immovable property in the decedent's estate and may be eligible to claim the homestead exemption provided for in present constitution if otherwise qualified.

Proposed law requires the heir to apply for the homestead exemption each year and include with his application a copy of the death and birth certificates necessary to establish his heirship.

(Adds C.C. Art. 898.1)