

2018 Regular Session

HOUSE BILL NO. 94

BY REPRESENTATIVE BAGNERIS

TAX/AD VALOREM-EXEMPTION: Repeals requirement that nonprofits that own property in New Orleans annually apply to the assessor for the property tax exemption granted by the state constitution

1 AN ACT

2 To repeal R.S. 33:2828, relative to property tax exemption for nonprofit entities that own

3 property in New Orleans; to repeal requirements for an annual application for the

4 exemption, including provisions for an application fee and for penalties; and to

5 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 R.S. 33:2828 is hereby repealed in its entirety.

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 94 Engrossed

2018 Regular Session

Bagneris

Abstract: Repeals requirement that nonprofits that own property in New Orleans annually apply to the assessor for the property tax exemption granted by the state constitution.

Present constitution provides that property owned by a nonprofit corporation or association that is organized and operated for various specified purposes is exempt from ad valorem taxation.

Present law requires a nonprofit corporation or association owning property in New Orleans to annually apply to the assessor for this exemption. Provides relative to the application form. Requires the property owner to return the completed application, duly sworn, within 20 days after the application has been delivered to the address shown on the assessment rolls.

Requires payment of an application fee of \$15 per listed property. Provides that a person who knowingly makes false statements or furnishes false information is guilty of a misdemeanor, punishable by a fine of not less than \$100 nor more than \$500 or by imprisonment of not less than one month nor more than six months, or both.

Proposed law repeals present law.

(Repeals R.S. 33:2828)