



1           WHEREAS, applying for a homestead exemption is accomplished by the homeowner  
2 filing an application with the assessor in the parish for which the property is located; and

3           WHEREAS, likewise, any person who meets the qualifications for voter registration  
4 and desires to register as an elector to vote in a local, state, and national election shall apply  
5 by making application in person to a registrar or deputy registrar of the parish in which he  
6 seeks to register; and

7           WHEREAS, currently there is no statewide program or database that tracks whether  
8 a person has applied for more than one homestead exemption or has registered to vote in  
9 more than one parish; and

10          WHEREAS, creating a statewide database that tracks the name and address of a  
11 property owner applying for a homestead exemption can be used by assessors to ensure that  
12 not more than one homestead exemption is being claimed by the property owner and may  
13 also be used by registrars of voters to ensure that the person is registering and voting in the  
14 precinct where the residence is located; and

15          WHEREAS, creating a statewide homestead exemption database can be used by both  
16 assessors and registrars of voters to ensure that property tax and voter registration fraud are  
17 curtailed; and

18          WHEREAS, issues such as the practicality and feasibility of creating a statewide  
19 homestead exemption database should be studied by the Louisiana Tax Commission with  
20 input from the Louisiana Assessor's Association and the Louisiana Registrar of Voter's  
21 Association and all other interested parties.

22          THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby  
23 urge and request the Louisiana Tax Commission to study and make recommendations  
24 relative to the practicality and feasibility of establishing a statewide database to track the  
25 name and address of a property owner claiming a homestead exemption which can be used  
26 by each assessor and each registrar of voters to ensure that property tax and voter registration  
27 fraud is curtailed.

28          BE IT FURTHER RESOLVED that the Louisiana Tax Commission shall make a  
29 written report to the Louisiana House of Representatives and the Louisiana Senate detailing

1 their recommendations regarding the establishment of a statewide homestead exemption data  
2 base that can be accessible to assessors and registrars of voters prior to January 1, 2013.

3 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the  
4 Louisiana Tax Commission.

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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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Moreno

HCR No. 2

Urges and requests the La. Tax Commission to study and make recommendations relative to the practicality and feasibility of establishing a statewide database to track the name and address of a property owner claiming a homestead exemption. Provides that the La. Tax Commission shall make a written report to the legislature prior to Jan. 1, 2013.