
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Carla Roberts.

DIGEST

Present law provides that when an emergency has been declared by the governor or a parish president pursuant to the La. Homeland Security and Emergency Assistance and Disaster Act and only in cases of disaster caused by overflow, general conflagration, general crop destruction, or other public calamity, a tax debtor may request the postponement of the payment of ad valorem taxes on his property located in the geographical area designated in the declaration that became due after the declaration of an emergency.

Proposed law retains present law but provides that in cases where a person of the age of sixty-five or older has a valid homestead exemption and has been granted a special assessment to prohibit any further increase in the valuation of the property, the tax assessor shall postpone the collection of taxes upon the application of a taxpayer who has an annual household income that does not exceed two hundred and fifty percent of the current federal poverty guidelines, as established by the federal office of management and budget, for the year in which the application is made.

Proposed law provides that the tax debtor seeking the postponement of the payment of taxes shall file a sworn application, executed before a person authorized to administer oaths, accompanied by a supporting financial statement.

Proposed law provides that the completed sworn financial statement submitted in support of an application for postponement of the payment of taxes shall not be subject to the laws relative to public records and shall be confidential, except that the financial statement shall be admissible in evidence in a proceeding to contest the application.

Proposed law provides that a tax debtor may reapply for postponement of taxes for each consecutive year after the year in which the original postponement was granted when the conditions which initially authorized the postponement remain in effect.

Proposed law provides that the initial application and any reapplication for postponement shall be filed with the tax collector no later than Dec. 31st of the year in which the taxpayer turned 65 or no later than 30 calendar days after the tax bill has been mailed, whichever is later.

Proposed law provides that the tax collector shall send to each political subdivision for which the postponed taxes are assessed and collected a copy of each application by reliable electronic means, certified mail, or hand delivery with a receipt.

Proposed law provides that a political subdivision may contest the postponement of the taxes in a

written objection filed with the tax collector within 30 calendar days after receiving the copy of the application for postponement. It shall state the factual and legal reasons for contesting postponement. Concurrently the political subdivision shall send a copy of the objection to the tax debtor at the address on the application by reliable electronic means, certified mail, or hand delivery with a receipt. Finally the tax collector shall send verified copies of the application, supporting financial statement, and the written objection to the parish governing authority within 10 calendar days after the date the objection was filed.

Proposed law provides that the merits of the objection shall be decided by the parish governing authority, which decision shall be subject to review by the La. Tax Commission, or its successor, on request of either the tax debtor or the objecting political subdivision. That decision shall be subject to appeal to the district court. The review and appeal shall be in accordance with the procedures established by law, the La. Tax Commission rules, or ordinance of the parish governing authority for the review and appeal of the correctness of an assessment made by the assessor.

Proposed law provides that if no objection is filed, the payment of taxes shall be postponed. If an objection is filed, payment of taxes shall be postponed until all objections are finally decided by the parish governing authority or the La. Tax Commission.

Proposed law provides that the postponed taxes shall be due upon the death of the taxpayer and shall be paid by the succession representative. Proposed law further provides that, if the homestead is owned by the community, the postponed taxes shall be due upon the death of the surviving spouse and shall be paid by the succession representative.

Proposed law provides that the postponed taxes shall be due when the taxpayer vacates or sells the property. If the homestead is owned by the community, the postponed taxes shall be due at such time that the surviving spouse vacates or sells the property.

Proposed law provides that all the postponed taxes may be paid at any time prior to the death of the taxpayer or prior to the time that the property is sold or vacated.

Proposed law provides that the unpaid balance of the postponed taxes shall bear interest from the date on which the original tax bill was due until paid at the rate of judicial interest payable annually. Proposed law further provides that no other penalties shall be charged when the postponed taxes are collected and paid without the necessity of a tax sale.

Proposed law provides that, if the postponed taxes are not timely paid, all of the unpaid postponed taxes shall become due immediately, and the property shall be sold at a tax sale for the balance of all taxes, interest, and penalties.

Proposed law provides that when all postponed taxes and interest have been paid, the tax debtor may cancel the lien at the tax debtor's expense.

Proposed law provides that the tax collector shall prepare a separate written list of all persons

whose payment of taxes were postponed.

Proposed law provides that proposed law shall take effect and become operative for all taxable periods beginning after December 31, 2014, but only if and when the proposed amendment contained in Senate Bill No. 104 of this 2013 R.S. is adopted at the statewide election to be held on November 4, 2014, and becomes effective.

(Amends R.S. 44:4.1(B)(32); adds R.S. 47:2130.1)