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AN ACT

To amend and reenact R.S. 47:1703(E), relative to ad valorem property tax exemptions and assessments; to authorize an extension of the homestead exemption or a special assessment level on property damaged or destroyed in certain disasters or emergencies and provide for claiming the extension; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1703(E) is hereby amended and reenacted to read as follows:

§1703. Exemptions

* * *

E. ~~For property~~ **Property** damaged during a disaster or emergency: ~~, the following shall apply:~~

(1)~~(a)~~ Any homestead receiving the homestead exemption that is damaged or destroyed during a disaster or emergency declared by the governor whose owner is unable to occupy the homestead on or before December thirty-first of a calendar year due to such damage or destruction shall be entitled to claim the exemption by filing with the assessor of the parish in which the homestead was located, an annual affidavit of intent to return and reoccupy the homestead within a period of five years from December thirty-first of the tax year in which the disaster occurred. In no event shall more than one homestead exemption extend or apply to any person in this state.

(b) For homesteads qualifying for the homestead exemption under the provisions of this Paragraph, after expiration of the five-year period, the owner of a homestead shall be entitled to claim and keep the exemption for a period not to exceed two additional years by filing an annual affidavit of intent to

1 return and reoccupy the homestead with the assessor within the parish where
2 the homestead is situated. A homeowner shall be eligible for this extension only
3 if the homeowner's damage claim to repair or rebuild the damaged or destroyed
4 homestead is filed and pending in a formal appeal process with any federal,
5 state, or local government agency or program offering grants or assistance for
6 repairing or rebuilding damaged or destroyed homes as a result of the disaster,
7 or if a homeowner has a damage claim filed and pending against the insurer of
8 the property. The assessor shall require the homeowner to provide official
9 documentation from the government agency or program evidencing the
10 homeowner's participation in the formal appeal process or official
11 documentation evidencing the homeowner has a damage claim filed and
12 pending against the insurer of the property.

13 (c) After expiration of the extension authorized in Subparagraph (b) of
14 this Paragraph, an assessor shall have the authority to grant up to three
15 additional one-year extensions of the homestead exemption on a case-by-case
16 basis. A homeowner shall only be eligible for an additional extension if the
17 owner has made a good faith attempt to secure a contractor or builder to
18 complete the needed repairs or reconstruction of the home but is unable to
19 complete the project due to uncontrollable contractor or builder delays. In
20 order to qualify for this extension, the homeowner shall provide to the assessor
21 documentation evidencing good faith in attempting to secure a contractor or
22 builder to complete the project.

23 (2)(a) Any owner entitled to the special assessment level set forth in Article
24 VII, Section 18(G) of the Constitution of Louisiana who is unable to occupy the
25 homestead on or before December thirty-first of a future calendar year due to
26 damage or destruction of the homestead caused by a disaster or emergency declared
27 by the governor shall be entitled to keep the special assessment level of the
28 homestead prior to its damage or destruction on the repaired or rebuilt homestead
29 provided the repaired or rebuilt homestead is occupied by the owner within five
30 years from December thirty-first of the year following the disaster. The assessed

1 value of the land and buildings on which the homestead was located prior to its
2 damage shall not be increased above its assessed value immediately prior to the
3 damage or destruction described in this Paragraph. If the property owner receives a
4 homestead exemption on another homestead during the same five-year period, the
5 damaged or destroyed property shall not be entitled to keep the special assessment
6 level, and the land and buildings shall be assessed in that year at the percentage of
7 fair market value set forth in the constitution. In addition, the owner must also
8 maintain the homestead exemption set forth in Article VII, Section 20(A)(10) of the
9 Constitution of Louisiana to qualify for the special assessment level set forth in
10 Article VII, Section 18(G)(5) of the Constitution of Louisiana.

11 **(b) Any owner entitled to the special assessment level as provided for in**
12 **this Paragraph who is unable to reoccupy his homestead within five years from**
13 **December thirty-first of the year following the disaster shall be eligible for an**
14 **extension of the special assessment level on the homestead for a period not to**
15 **exceed two years. A homeowner shall be eligible for this extension only if the**
16 **homeowner's damage claim is filed and pending in a formal appeal process with**
17 **any federal, state, or local government agency or program offering grants or**
18 **assistance for repairing or rebuilding damaged or destroyed homes as a result**
19 **of the disaster, or if a homeowner has a damage claim filed and pending against**
20 **the insurer of the property. The homeowner shall apply for this extension of the**
21 **special assessment level with the assessor of the parish in which the homestead**
22 **is located. The assessor shall require the homeowner to provide official**
23 **documentation from the government agency or program evidencing the**
24 **homeowner's participation in the formal appeal process or official**
25 **documentation evidencing the homeowner has a damage claim filed and**
26 **pending against the insurer of the property.**

27 **(c) After expiration of the extension authorized in Subparagraph (b) of**
28 **this Paragraph, an assessor shall have the authority to grant up to three**
29 **additional one-year extensions of the special assessment level on a case-by-case**
30 **basis. A homeowner shall only be eligible for an additional extension if the**

1 owner has made a good faith attempt to secure a contractor or builder to
2 complete the needed repairs or reconstruction of the home but is unable to
3 complete the project due to uncontrollable contractor or builder delays. In
4 order to qualify for this extension, the homeowner shall provide to the assessor
5 documentation evidencing good faith in attempting to secure a contractor or
6 builder to complete the project.

7 Section 2. This Act shall take effect and become operative if, as, and when the
8 proposed amendment of Article VII, Sections 18(G)(5) and 20(A)(10) of the Constitution
9 of Louisiana contained in the Act which originated as Senate Bill No. 21 of this 2010
10 Regular Session of the Legislature is adopted at the statewide election to be held on
11 November 2, 2010.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____