

LOUISIANA TAX COMMISSION



STATEWIDE ADVISORY 01-2022

Re: March 22, 2022, Severe Weather Event, La. R.S. 47:1978.1

Pursuant to La. R.S. 47:1978.1, if land or property, including buildings, structures, or personal property, are damaged, destroyed, non-operational, or uninhabitable due to an emergency declared by the governor, assessors “shall assess such lands or property for the year in which damage has occurred at the percentage of fair market value ... by taking into consideration all the damages to the lands or other property, including obsolescence.”

On March 23, 2022, Governor John Bel Edwards declared a statewide state of emergency due to the damage and destruction caused by a severe weather event on March 22, 2022, including one or more tornadoes. *See* Proclamation Number 49 JBE 2022.

The provisions contained in La. R.S. 47:1978.1 are applicable because of the impact of the severe weather event on March 22, 2022. La. R.S. 47:1978.1(A)(1) provides:

If lands or property, including buildings, structures, or personal property, are damaged, destroyed, non-operational, or uninhabitable due to an emergency declared by the governor or to a disaster or fire, the assessor or assessors within such parish shall assess such lands or property for the year in which damage has occurred at the percentage of fair market value provided in the Constitution of Louisiana by taking into consideration all the damages to the lands or other property, including obsolescence, and the depreciation of the value of such land or other property caused by the disaster, fire, or emergency described in this Section. Notwithstanding other provisions of law to the contrary, the assessor shall make these assessments whether the time fixed by law for filing assessment rolls has elapsed or not.

The Tax Commission encourages any taxpayer whose property was destroyed, damaged, non-operational, or uninhabitable due to the severe weather

event on March 22, 2022, to document all issues, damages, or destruction and submit all documentation, including photographs, to their assessor. The Commission also encourages assessors to educate and assist taxpayers in this regard. The Commission notes that the language of La. R.S. 47:1978.1 mandates consideration of any documentation and information submitted under La. R.S. 47:1978.1.

The Tax Commission stands ready to assist any assessor with questions or issues concerning this advisory or application of La. R.S. 47:1978.1 in the wake of the damage caused by the severe weather event on March 22, 2022.

Please contact Michael Matherne at 225.219.0339 ext. 224 or Michael.Matherne@la.gov should you have any questions regarding the contents of this advisory.