

LOUISIANA TAX COMMISSION



STATEWIDE ADVISORY 03-2021

Re: *Hurricane Ida, La. R.S. 47:1978.1, Open Books Under La. R.S. 47:1992*

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 August 26, 2021, Governor John Bel Edwards declared a statewide state of emergency due to the impending threat of Hurricane Ida (then a tropical storm). *See Proclamation Number 165 JBE 2021.* This state of emergency was amended/extended on August 27, 2021 (*see Proclamation Number 166 JBE 2021*) and again on September 6, 2021 (*see Proclamation Number 170 JBE 2021*).

The provisions contained in La. R.S. 47:1978.1 are applicable as a result of the devastating impact of Hurricane Ida. 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 Hurricane Ida 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.

Regarding public inspection of the assessment rolls (*i.e.* “open books period”) under La. R.S. 47:1992(F), La. R.S. 47:1978.1(B)(1) provides:

The assessments of such property shall be reflected on the general assessment roll if at the time lands and other property are damaged, destroyed, non-operational, or uninhabitable due to an emergency declared by the governor or due to a disaster or fire, the general assessment roll has not been certified by the assessor to the local board of review. The procedures for public inspection of the general assessment rolls, review of assessments by the board of review, and certification of the assessment rolls to the Louisiana Tax Commission shall be followed. The rolls shall be open for public inspection for a period of fifteen days, and the assessor shall advertise such public exposure dates and dates for board of review as provided for by existing law. If the dates provided for by existing law have expired, the assessor shall advertise new exposure dates and dates for the board of review even if those dates are not within the time period provided for by existing law.

Pursuant to La. R.S. 47:1978.1(B)(1), for those parishes affected by Hurricane Ida, where the assessment roll had not been certified by the assessor to the local board of review, the assessor should advertise new exposure dates (for a period not less than fifteen days) and dates for the board of review. These dates need not fall between August 15 and September 15, as generally required by La. R.S. 47:1992(F).

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 devastation caused by Hurricane Ida. The Tax Commission also stands ready to assist any assessor with any other issues related to the Hurricane Ida.

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.