

Regular Session, 2012

HOUSE CONCURRENT RESOLUTION NO. 2

BY REPRESENTATIVE MORENO

A CONCURRENT RESOLUTION

To urge and request the Louisiana 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 which can be used by each assessor and each registrar of voters for the purpose of curtailing property tax and voter registration fraud.

WHEREAS, Article VII, Section 20 of the state constitution provides that bona fide homesteads shall be exempt from state, parish, and special ad valorem taxes to the extent of seven thousand five hundred dollars of the assessed valuation; and

WHEREAS, the state constitution prohibits more than one homestead exemption from extending or applying to any person in this state; and

WHEREAS, R.S. 18:101(B), relative to voter registration and voting, provides that a "resident" means a citizen who resides in this state and in the parish, municipality, if any, and precinct in which he offers to register and vote and intends to reside there indefinitely; and

WHEREAS, R.S. 18:101(B) further provides that if a person claims a homestead exemption, he shall register and vote in the precinct in which that residence is located; and

WHEREAS, claiming a homestead exemption on a residence is an indication of the homeowner's intention to consider the residence as his permanent residence for purposes of ad valorem property taxation and for purposes of voter registration; and

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

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

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

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

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

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

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby urge and request the Louisiana 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 which can be used by each assessor and each registrar of voters to ensure that property tax and voter registration fraud is curtailed.

BE IT FURTHER RESOLVED that the Louisiana Tax Commission shall make a written report to the Louisiana House of Representatives and the Louisiana Senate detailing their recommendations regarding the establishment of a statewide homestead exemption database that can be accessible to assessors and registrars of voters prior to January 1, 2013.

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

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE