

SENATE BILL NO. 80

BY SENATOR CARTER

1 AN ACT

2 To enact R.S. 47:1716, relative to ad valorem tax exemptions in Orleans Parish; to authorize  
3 the city of New Orleans to grant ad valorem tax exemptions for affordable housing;  
4 to provide for rulemaking; and to provide for related matters.

5 Notice of intention to introduce this Act has been published.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1716 is hereby enacted to read as follows:

8 **§1716. Ad valorem tax exemptions for affordable housing in Orleans Parish**

9 **A. The city of New Orleans may grant any owner of immovable property**  
10 **located within Orleans Parish an ad valorem tax exemption for the purpose of**  
11 **affordable housing subject to the authority granted pursuant to Article VII,**  
12 **Section 21(O) of the Louisiana Constitution and this Section.**

13 **B. The New Orleans Office of Community Development, or its designee,**  
14 **in conjunction with the New Orleans City Council shall promulgate rules and**  
15 **regulations for determining when and what kind of ad valorem tax exemption**  
16 **is appropriate in different situations, including programs to complement local**  
17 **inclusionary zoning policies. These programs may assist with new construction**  
18 **or renovation of affordable units, expiring affordability of existing units, and**  
19 **programs to assist lower income homeowners, and shall be approved by the**  
20 **New Orleans City Council.**

21 **C. Any property subject to an ad valorem tax exemption shall remain on**  
22 **the assessment rolls for Orleans Parish, provided, the ad valorem tax related to**  
23 **the subject property shall be reflected as the amount determined by the city of**  
24 **New Orleans.**

25 **D. Ad valorem tax exemptions determined by the city, or its designee,**  
26 **shall be transferable only if the rules and regulations promulgated by the Office**

1 of Community Development allow for transferability or if the new owner is  
2 similarly situated with regards to the rules and regulations.

3 E. No ad valorem exemption shall be granted pursuant to Article VII,  
4 Section 21(O) of the Louisiana Constitution or this Section until the rules  
5 provided for in Subsection B of this Section are finally adopted and effective.  
6 Before the rules are finally adopted, the New Orleans Office of Community  
7 Development and the New Orleans City Council shall publish the proposed  
8 rules in the official journal of the parish for not less than thirty days before the  
9 rules become effective and shall hold not less than one public hearing on the  
10 proposed rules during that thirty-day period. During the thirty-day period, the  
11 New Orleans City Planning Commission shall review the proposed rules and  
12 make recommendations to the New Orleans Office of Community Development  
13 and the New Orleans City Council.

14 Section 2. This Act shall take effect and become operative if and when the proposed  
15 amendment of Article VII, Section 21(O) of the Constitution of Louisiana contained in the  
16 Act which originated as Senate Bill No. 79 of this 2019 Regular Session of the Legislature  
17 is adopted at the statewide election to be held on October 12, 2019, and becomes effective.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_