

LOUISIANA TAX COMMISSION



STATEWIDE ADVISORY 07-2020

Re: La. R.S. 47:1978.1 and COVID-19

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 11, 2020, Governor John Bel Edwards declared a public health emergency in response to COVID-19. See Proclamation Number 25 JBE 2020.

The provisions contained in La. R.S. 47:1978.1 may be applicable as a result of COVID-19. Any taxpayer who believes the value of their property was negatively impacted as a result of COVID-19 should submit all documentation and information to their assessor to substantiate any claim for reduction in value of their property under La. R.S. 47:1978.1. 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 taxpayer bears the burden of substantiating such claim for reduction in value.**

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.