

NOTICE OF RIGHT TO CLAIM POSTPONEMENT OF TAX PAYMENT

Louisiana law provides that a postponement of ad valorem tax payments may be requested by taxpayers "when an emergency has been declared by the governor or a parish president pursuant to the Louisiana Homeland Security and Emergency Assistance and Disaster Act and only in cases of disaster caused by overflow, general conflagration, general crop destruction, or other public calamity" La. R.S. 47:2130. Under this law:

- The postponement of taxes under this statute is NOT automatically applied when a disaster has been declared.
- THE TAXPAYER MUST APPLY TO THE TAX COLLECTOR FOR THE POSTPONEMENT NO LATER THAN DECEMBER THIRTY-FIRST OF THE YEAR IN WHICH THE DAMAGE OR DESTRUCTION OCCURRED, or no later than thirty calendar days after the tax bill has been mailed, whichever is later. Application forms are made available at the Sheriff's Tax Collector Office and/or the Assessor's Office.
- Due to this year's Flood Events, and the associated Emergency Declaration by either Parish and/or State government, you may be eligible for a postponement of the payment of your ad valorem property taxes if ALL of the following have occurred:
 - (1) An emergency has been declared;
 - (2) The tax debtor's assessed property located in the geographical area designated in the declaration of emergency has been damaged or destroyed by the calamity; AND
 - (3) The collection of taxes would be onerous because the tax debtor is unable to pay the taxes without suffering substantial hardship.
- If a postponement is requested and granted, the following will apply:
 - (1) The postponed taxes shall be divided into ten equal installments, and one installment shall be charged each year by the tax collector for ten subsequent years, or until the entirety of the postponed taxes is paid.
 - (2) All the postponed taxes, or any annual installment thereof, may be paid in advance. The unpaid balance of the postponed taxes shall bear interest from the date on which the original tax bill was due until paid at the rate of six percent per annum payable annually on the due date of each installment. No timely paid installment shall bear penalties when collected.
 - (3) If an annual installment is not timely paid, all of the unpaid postponed taxes shall become due immediately, and the property shall be sold at a tax sale for the balance of all taxes, interest, and penalties.
 - (4) When all postponed taxes and interest have been paid, the tax debtor may cancel the lien at the tax debtor's expense.
- Any political subdivision/tax recipient body may contest the postponement of the taxes in writing within thirty calendar days after receiving the copy of the application for postponement.
- If no objection is filed, the payment of taxes shall be postponed. If an objection is filed, payment of taxes shall be postponed until all objections are finally decided by the parish governing authority or the Louisiana Tax Commission.
- A taxpayer may reapply for postponement of taxes as provided for in this Section for each consecutive year after the year in which the original postponement was granted when the conditions which initially authorized the postponement remain in effect.