

# Blight Busters!



**New Orleans  
City Attorney's  
Guide to**

## ***Project Tax Amnesty***

For questions contact:  
Housing Unit

City Attorney's Office  
1340 Poydras St., Room 1115  
New Orleans, LA 70115  
(504) 299-4850  
[www.blightbusters.com](http://www.blightbusters.com)

## Assessors

**1300 Perdido St., Room 4E01  
New Orleans, LA 70112**

|   |   |  |
|---|---|--|
| 1 <sup>st</sup> Municipal District<br>(Wards 1, 2 & 3)    | Darren Mire, CLA<br>Assessor  | 565-7052   |
| 2 <sup>nd</sup> Municipal District<br>(Wards 4, 5 & 6)    | Claude T. Mauberret, CLA<br>Assessor  | 565-7064   |
| 3 <sup>rd</sup> Municipal District<br>(Wards 7, 8 & 9)    | Erroll Williams, CLA<br>Assessor  | 565-7070<br>565-7182 Fax                             |
| 4 <sup>th</sup> Municipal District<br>(Wards 10 & 11)     | Betty Jefferson, CLA<br>Assessor  | 565-7080<br>565-7689 Fax                             |
| 5 <sup>th</sup> Municipal District<br>(Ward 15)           | Thomas L. Arnold, CLA<br>Assessor<br>Algiers Office<br>225 Morgan Street<br>New Orleans, LA 70114 | 565-7085<br>565-7182 Fax<br>368-7642<br>368-7651 Fax |
| 6 <sup>th</sup> Municipal District<br>(Wards 12, 13 & 14) | Janyce D. Degan<br>Assessor   | 565-7088<br>565-7121 Fax                             |
| 7 <sup>th</sup> Municipal District<br>(Wards 16 & 17)     | Henry F. Heaton, CLA<br>Assessor  | 565-7092<br>565-7182 Fax                             |

## **Project Tax Amnesty**

When taxes exceed the value of property, that property can be effectively removed from commerce. Therefore, in the event that property has been adjudicated to the City for taxes (not sold to a private individual or entity for taxes), R.S. 47:2224 provides that:

“In addition to the above methods of redemption, the tax debtor, heir, legatee, creditor or otherwise, may redeem any property which has been adjudicated to the [City] for nonpayment of taxes by paying to the [City] the actual cash value of the property in lieu of all taxes, interest and penalties due thereon up to the year of redemption. The actual cash value will be determined by the assessor and president of the [City Council], subject to the approval of the [City Council] by appropriate resolution and the Louisiana Tax Commission.”

The actual cash value of the property is ten (10) times the value at which the property is assessed (6.67 for commercial improvements). If you believe that the property is assessed at a value higher than one-tenth of its actual cash value, you should ask the assessor to reevaluate his or her assessment.

Once the assessment has been finally established, you should apply to the Housing Unit of the City Attorney's office, who will submit the appropriate ordinance to the City Council and request a resolution from the Louisiana Tax Commission. After their approval, you will be able to redeem the property for the actual cash value.

The application must include plans for the rehabilitation of the property, a budget for the rehabilitation and evidence of the financial ability to redeem the property and complete the rehabilitation. While the rehabilitation is being completed, the taxes will be subordinated to your construction loan. The rehabilitation must be completed within 270 days of the application. You may redeem the property only after rehabilitation is completed.

|   |   |                    |                 |
|---|---|--------------------|-----------------|
| Return to:<br>Housing Unit<br>City Attorney's Office<br>1340 Poydras St.<br>Room 1115<br>New Orleans, LA 70112  | <b>CITY OF NEW ORLEANS</b><br><b>APPLICATION FOR REDEMPTION OF</b><br><b>ADJUDICATED PROPERTY AT ACTUAL</b><br><b>CASH VALUE</b><br>(R.S. 14:47:2224)<br><br><b>PLEASE TYPE OR PRINT PLAINLY</b>  | Received<br>(Date) |                 |
| PROPERTY ADDRESS<br><br>New Orleans, Louisiana  | CITY AND STATE<br><br>Louisiana   | ZIP                | TAX BILL NUMBER |
| NAME OF APPLICANT:  |   |                    |                 |
| ADDRESS OF APPLICANT:   |   |                    |                 |
| TELEPHONE NUMBER OF APPLICANT:  |   |                    |                 |
| NAME OF OWNER:  |   |                    |                 |
| <p>The actual cash value (10 x assessed value; 6.67 for commercial improvements) of the property described above is less than the amount of ad valorem taxes, interest and penalties on said property, excluding City of New Orleans uninhabitable, housing, health, grass and demolition liens. The property has been adjudicated to the City of New Orleans for taxes. I hereby apply to the City of New Orleans to redeem the property for its actual cash value. Attached are the following:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Plan for renovation of the property</li> <li><input type="checkbox"/> Budget for renovation of the property, which should include the attorney's fees and costs that may be necessary to render the title to the property merchantable</li> <li><input type="checkbox"/> Evidence of financial ability to complete the rehabilitation (i.e., bank statement, line of credit letter, loan commitment letter, etc.)</li> </ul> |   |                    |                 |
| _____<br>Applicant  | <p><b>WARNING</b></p> <p>The filing or depositing in any public office of any forged document, wrongfully altered document, or any document containing a false statement or false representation of a material fact, is a felony pursuant to La. R.S. 14:133, punishable by imprisonment for not more than five years, with or without hard labor, plus a fine of not more than five thousand dollars, or both.</p> |                    |                 |
| I hereby determine that the actual cash value of the property, pursuant to R.S. 47:1702(7) and R.S. 47:2224,<br>to be \$ _____.<br><br>Date: _____ <div style="text-align: right; margin-top: 20px;">           _____<br/>           Assessor for the<br/>           _____ District of the City of New Orleans         </div>   |   |                    |                 |
| I hereby determine that the actual cash value of the property, pursuant to R.S. 47-1702(7) and R.S. 47:2224,<br>to be \$ _____.<br><br>Date: _____ <div style="text-align: right; margin-top: 20px;">           _____<br/>           President of the<br/>           City Council of the City of New Orleans         </div>   |   |                    |                 |