Hurricane Katrina struck the Gulf-Coast region of the United States on August 29, 2005 and Hurricane Rita struck the same general region on September 24, 2005. The parishes most affected were Plaquemines (see story on page 8), Calcasieu, Cameron, Orleans, Jefferson, St. Bernard, St. Tammany, and Vermilion, but many other areas, both regionally and nationally, were affected by the ripple effect caused by the displacement of a large population, disruption of services, and demand for housing and shelter. The figure on page 4 shows parishes affected by the FEMA-1607-DR-LA Disaster Declaration. The damage at the time was overwhelming and took the nation by surprise.

One year later, the nation has regained some of its lost equilibrium and we take a look at the substantial rebuilding efforts in Louisiana and review their progress.

Louisiana Assessors Association

IAAO sent a questionnaire to members of the Louisiana Assessor’s Association (LAA) in an effort to determine the long-term impact that the hurricanes have had on taxing citizens of the region. One of the interesting aftereffects of the hurricane damage was a spike in property values. This increase is generally attributable to displaced storm victims seeking temporary or, in some cases, permanent housing in areas that were spared from catastrophic damage.

Here are some comments that LAA members have graciously shared.

In rural Avoyelles Parish, which was one of the lesser-damaged areas, Assessor Emeric Dupuy had this to say about value increases:

“ Our parish is rural (pop. 42,000 pre-storms) with a cost of living that is considerably less than in urban areas. Therefore, new residents are paying 25% to 40% above normal market value and still seem to think they are making a good deal! As you can see, the impact of this disaster is very far-reaching and it is affecting so many sectors of our society.

Vergie Bootie of the Louisiana Tax Commission commented about her home parish.

“As to values in parishes with the influx of people—here in East Baton Rouge Parish, where we had one of the largest numbers of relocated people, we have not yet seen the values begin to decline. However, forward-looking analysts say they do expect the values to begin to decrease ever so slightly. We will see…

Most of the parishes reported only light to moderate damage. One of the hardest hit areas, however, was St. Bernard Parish, which is on the coast and was directly in the path of Hurricane Katrina. Here is an accounting from St. Bernard Parish Assessor Marlene Vinsanau, as related by Billie Tharpe of the Louisiana Assessor’s Association.
Everything in their office was completely destroyed by the hurricane. St. Bernard Parish Assessor Marlene Vinsanau was back in her office in September 2005 making preparations for reopening. By the end of October the office was fully operational. Her 2005 property tax bills which normally would have been mailed to property owners in November were mailed in June, 2006. This was permitted by legislation passed in a special session of the Louisiana Legislature. Assessor Vinsanau anticipates that St. Bernard Parish will see a 30% reduction in revenue. Some members of her staff are still not able to live in St. Bernard Parish, but are commuting from the surrounding areas.

St. Bernard Parish lost everything in their office as a result of hurricane damage.

IAAO members will be glad to know that donations collected from members at the 2005 annual conference in Anchorage, Alaska, and elsewhere, were given to the LAA who subsequently transferred the entire amount to St. Bernard Parish to help defray the cost of complete replacement of their equipment and office furnishings. A thank you letter from the LAA can be read on page 5. IAAO conveys its best wishes and hopes that St. Bernard Parish prospers and grows in the coming year.

Another letter on page 6, from Assessor Robert Conner in Cameron Parish, describes some of the damage incurred there. The assessor’s office was fortunate to survive with all of its equipment intact, however, the letter shows the spirit of consideration for the welfare of others that appears to be prevalent in Louisiana assessors’ offices.

Other Funding Support

In July of 2006, Exxon Mobil announced plans to donate $10 million to New Orleans area schools, including part of the St. Bernard school district. Exxon, which has a refinery in Chalmette, contributed the money to encourage programs in science, technology, engineering, and mathematics. With the decrease in ad valorem tax revenues, the donation is a welcome supplement to support school funding.

Statewide and locally, there are now numerous programs in effect to aid in the recovery and development of Louisiana. Three official Governor’s funds were established and set up to operate independently. The Louisiana Disaster Recovery Foundation (LDRF) the Louisiana Recovery Authority Support Foundation (LRASF), and the Louisiana Family Recovery Corps (LRFC). These three funds form a foundation for Governor Kathleen Babineaux Blanco’s comprehensive “Louisiana Rebuilds” program.

The Louisiana Disaster Recovery Foundation, http://louisianahelp.org/, operates on a statewide basis. Its mission is to transform the disaster caused by hurricanes Katrina and Rita into an unprecedented opportunity for a new Louisiana—providing resources for the relief, recovery, and betterment of all its people by ensuring access and opportunity in rebuilding their communities and culture.

The goal of the LFRC is to coordinate and mobilize a network of providers, organizations, and government agencies to deliver aid and services to displaced Louisiana families in transitional housing throughout the state. The LFRC can help displaced families find housing, childcare, transportation, job training, and health services. More information can be found at http://www.recoverycorps.org/index.php.

The Louisiana Recovery Authority and Governor Kathleen Babineaux have gone to great lengths to establish a housing plan that has been named The Road Home. The first part of this program, that was...
implemented in February 2006, is intended to assist existing homeowners who are seeking to repair, rebuild, relocate, or sell their property. The program provides financial assistance to homeowners so they can move back into their homes as quickly as possible. The second part of the program, that was implemented in March 2006 is aimed at providing financial assistance and incentives to develop, expand, and replace rental properties that were destroyed by the storms. Though these programs are not yet fully funded, pending collection of promised federal subsidy dollars, they are proceeding with partial implementation until full funding becomes available. Much of the funding is planned to come from Housing and Ur-

August 2, 2006

Wayne Trout, President
International Association of Assessing Officers
314 W 10th St
Kansas City, Missouri 64105-1616

Dear Wayne:

I would like to express appreciation on behalf of the members of the Louisiana Assessors’ Association for the $5,000 donation received from IAAO to aid in the effort to recover from the disaster our state suffered last year. Please convey our thanks to everyone including the IAAO Executive Board, those who contributed at the IAAO Annual Conference in Anchorage and all other donors. I would also like to thank IAAO members and staff who sent expressions of concern and offers of assistance to assessors throughout Louisiana.

The Board of Directors voted unanimously to transfer the donation to the St. Bernard Assessor’s Office. Assessor Marlene Vinsanau lost the entire office equipment inventory when Katrina hit and she plans to apply the donation toward the cost of replacing equipment. St. Bernard Parish, located southeast of New Orleans, was among the parishes where the heaviest destruction occurred.

Katrina and Rita brought havoc to our state. Thanks, IAAO, for helping in the recovery effort.

Sincerely,

Charles R. Henington, Jr.

Charles R. Henington, Jr.
President
ban Development’s (HUD’s) Community Development Block Grant (CDBG) Program, which initially allocated $6.2 billion to Louisiana. HUD recently announced an additional $4.2 billion in emergency funding earmarked for Louisiana.

More about these important programs can be found at http://lra.louisiana.gov/road_home.html.

**FEMA Assistance**

Direct federal assistance from the Federal Emergency Management Agency (FEMA) has also been of vital importance. President George Bush has signed two disaster declarations, FEMA-1603-DR-LA for Hurricane Katrina and FEMA-1607-DR-LA for Hurricane Rita that have authorized funding to the area to facilitate clean-up and recovery programs. The president has also issued several amendments to the declarations that provide additional funds.

Among other things, FEMA has provided 48,000 trailers that serve as temporary housing for residents that want to rebuild, but require a place to live while they work on their permanent homes. FEMA has also provided relief in the form of debris removal on both public and private property (when it is determined to be in the public interest), and temporary plastic roofing services for homes that need weather protection while being repaired. They have also provided temporary school shelters so returning resident children can continue their studies.

Other federal assistance, as described on the FEMA Web site, includes the following:

- More than $13.2 billion has been paid out under the National Flood Insurance Program to policyholders in Louisiana. More than 418,000 Louisianans currently hold these policies, with average coverage at $168,900.
- The U.S. Small Business Administration (SBA) has approved more than 13,000 disaster assistance loans to business owners totaling $1.3 billion and 78,237 loans to renters and homeowners totaling more than $5 billion.
- FEMA has issued 1.6 million housing

**Cover Story**

New Orleans, LA, February 27, 2006—The blue rooftops are slowly disappearing in New Orleans as more residents begin repairs on their homes. FEMA’s blue roof program installed blue plastic sheeting on almost 79,000 hurricane damaged roofs in Louisiana. (photo by Robert Kaufmann/FEMA)

This letter was submitted to the Louisiana Assessor’s Association by Cameron Parish Assessor Robert Conner, in response to a survey of equipment needs as parishes attempted to recover from damages inflicted by the hurricanes.
Christopher Bennett is the IAAO Director of Publications & Marketing. The Louisiana Assessors Association is featured on page 15 of this issue.

New Orleans, LA, February 27, 2006—Some residents affected by Hurricane Katrina were able to install a FEMA provided travel trailer on their property next to their damaged houses as repairs begin. Trailer lined streets indicate the residents’ desire and intent to rebuild their community. (photo by Robert Kaufmann/FEMA)

New Orleans, LA, 4-22-06—U.S. Army Corps of Engineers lift a 75-ton gate jacket structure into place for the interim flood gate closer structures at the 17th St. Canal. FEMA built the interim flood gate prior to June 1 under its Public Assistance (PA) program to support the response to and recovery from the disaster. The program provides assistance for work including debris removal, emergency protective measures, and the restoration of infrastructure to pre-disaster conditions.

• Under FEMA’s other Needs Assistance Program, more than $1.5 billion has been distributed to more than 307,000 Louisiana victims of Hurricanes Katrina and Rita. This grant program provides assistance for serious, disaster-related needs.

• More than $3.1 billion in federal dollars has been obligated for Public Assistance (PA) projects. FEMA awards grants to assist state and local governments and certain private non-profit entities with their response to and recovery from the disaster. The program provides assistance for work including debris removal, emergency protective measures, and the restoration of infrastructure to pre-disaster conditions.

• FEMA approved more than $725 million in Community Disaster Loans to help keep essential services operating in communities hardest hit by Hurricanes Katrina and Rita.

• More than 336,000 eligible victims of Hurricanes Katrina and Rita who signed up during the application period.

• In addition to household debris removal from rights of way, the U.S. Army Corps of Engineers, along with private contractors working for some Louisiana parishes, have removed more than 44.6 million cubic yards of debris under a FEMA-funded mission assignment.

• FEMA has completed more than 1 million housing inspections in Louisiana. Inspectors record all disaster-related structural damages to homes, as well as document damages to personal property.

• More than 780,000 Louisiana residents have sought information at Disaster Recovery Centers (DRCs) throughout the affected areas. Presently, six DRCs are staffed by representatives of the U.S. Small Business Administration (SBA), crisis counselors, disaster mitigation specialists and other personnel from federal, state, and voluntary agencies.

Sources
http://louisianahelp.org/
http://lra.louisiana.gov/road_home.html
http://www.fema.gov/
http://www.recoverycorps.org/index.php
Louisiana Assessors’ Association

Louisiana Assessors Association is featured on page 15 of this issue.
The Story of Plaquemines Parish

By Robert R. Gravolet

This article was written in response to a questionnaire sent to members of the Louisiana Assessor’s Association inquiring about the status of rebuilding efforts in Louisiana.

Initial Damage

Hurricanes Katrina and Rita have devastated portions of Plaquemines Parish, and the impact will be felt for many years. While some property owners in Plaquemines suffered minimal to moderate damage from the storms, many others had their homes, businesses, and entire communities washed away. The devastation was total and complete on the southern end, both east and west banks, of Plaquemines Parish—the first place of Katrina’s landfall. The figure on page 10 identifies the path of Katrina and shows Plaquemines Parish in its path.

As we near the anniversary of Katrina, things are changing in Plaquemines. Much of the debris has been cleared and people are trying to return. What most people miss is that sense of community, the feeling of being home. Businesses are re-opening and some people have already resettled. Our annual Orange Fair and Festival was held in December, despite a change of location and the crippling blow Katrina dealt to our citrus industry.

The rebuilding of Plaquemines Parish is of vital importance, not only to the residents, but also to the people of the nation. While it is an unfamiliar place to many, our small parish provides much of the nation’s seafood, citrus, oil, and natural gas. The damage Katrina did to the oil industry was evidenced in the skyrocketing prices of gasoline directly after the storm. Our parish provides seventeen million barrels of oil and 105 billion cubic feet of natural gas annually to the United States. Eight thousand employment opportunities, direct and indirect, stem from a 1.2 billion dollar total energy industry. Plaquemines contributes over 25 percent of Louisiana’s total mineral revenue every year. The port of Plaquemines exports and imports an average of 54.4 million tons of cargo per year which includes crude oil, chemicals, and bulk cargo. From Empire to Venice, we are second in pounds and fifth in value in the nation for seafood production. (Statistic information provided by LSU Center for Energy Studies, and the U.S. Army Corps of Engineers.)

Our offices are basically back to normal, but our tax base was reduced by 14 percent due to Katrina losses. In 2005, 95 percent of taxes owed have been collected, and we have had a very good response for renewed and new homestead exemption applications. Life goes on in Plaquemines.

Support Services for Government Offices

Any qualifying local government office can apply for financial assistance through FEMA, per The Community Disaster Loan Act of 2005. This offer is available for offices that may suffer substantial losses of revenue or taxes and demonstrate a financial need to perform governmental functions. The amount loaned cannot exceed 25 percent of the annual operating budget.

Support Services for Taxpayers

The Road Home program, developed by Governor Kathleen...
Empire, LA, February 4, 2006 — Grounded fishing fleets in Plaquemines Parish are prepared for salvage or stabilized for their return to the water. Hurricane Katrina has adversely affected the area’s fishing industry which is beginning to recover with the help of FEMA and state and parish officials. (photo by Robert Kaufmann/FEMA)

Blanco, offers homeowners assistance with making financial and relocation decisions. Qualifying homeowners can rebuild, repair, relocate outside of Louisiana, or be bought out and relocate within Louisiana. Homeowners cannot receive anything above $150,000, subtracting monies received from insurance and FEMA. Registration can be done by calling 1-888-762-3252, or by visiting the website at www.road2la.org/.

Property Values
There have not been a sufficient number of sales to make a mass assessment value adjustment determination in the heavily damaged areas, however we have seen a large increase in the property values in the northern end of the parish. Time will tell whether this is a temporary increase due to supply and demand, or if the present values will be sustained in years to come. The parish had approximately 26,000 total residents spread throughout the parish prior to Katrina. Currently, approximately 19,000 are residents of Belle Chasse, an increase since Katrina, and approximately 22,500 are currently in residence in the parish.

Challenges
The biggest problem our office encountered was not being able to locate staff members after the hurricane, but we were very fortunate that we did not lose any office space or equipment. Only two of our workers lived in the destroyed area and they were able to find housing near our offices. After residents were allowed to return to the parish, our offices were re-opened on October 3, 2005.

Initiatives to Help Taxpayers
The State of Louisiana Legislature is allowing homeowners in destroyed areas to continue their homestead exemption if they are planning on rebuilding, provided they have not signed for homestead exemption in another parish or state. There are additional affidavits that must be signed along with the regular homestead exemption card. This exemption may continue for five years, during which time, the homeowners are expected to rebuild.

The legislature has also allowed assessors in the affected areas to issue full
assessment credit for the entire year of 2005 based on the damage sustained from the storms. It was also important that our millage rate (which is the lowest in the metropolitan region) remain at its pre-hurricane level so as not to shift the tax burden to property owners who have sustained minimal damage. This insured the continuation of our attractive tax rate for property owners as they reinvest and rebuild.

Figure. Aerial map of flood affected areas in Plaquemines Parish (map created by Andrew MacInnes of the Plaquemines Parish GIS Department)

Robert R. Gravolet is Assessor of Plaquemines Parish, Louisiana. He has been a member of IAAO since being first elected in 1981. He is a member of the Board of Directors, Chairman of the Oil and Gas Committee, and a Past President of the Louisiana Assessors’ Association.

Buras, LA, February 4, 2006—A newly built shed is the beginning of one Buras resident’s rebuilding effort. With assistance from FEMA she plans to completely rebuild her house in the same location, this time elevating the structure by 15 feet. (photo by Robert Kaufmann/FEMA)