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 blown and 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. (Statistical 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 28,000 total residents spread throughout the parish prior to Katrina. Currently, approximately 17,000 are residents of Belle Chasse, an increase since Katrina, and approximately 21,000 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.

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.

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

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)