

Report of Investigation

Investigation concerning three residential properties that benefited from homestead exemptions and a freeze in their assessed value despite the listed homeowners reportedly being deceased

Final Report • February 8, 2021



OIG NEW ORLEANS OFFICE OF
INSPECTOR GENERAL

FINAL
REPORT OF INVESTIGATION

20-0011-I

TITLE: Investigation concerning three residential properties that benefited from homestead exemptions and a freeze in their assessed value despite the listed homeowners reportedly being deceased

LOCATION OF OCCURRENCE: 2134 Milan Street New Orleans, LA 70115
2425 Delachaise Street New Orleans, LA 70115
4030 Vendome Place New Orleans, LA 70125

TIMELINE OF OCCURRENCE: January 1, 2017 through August 24, 2020.

INVESTIGATED BY: Investigations Division, Office of Inspector General

ACTION TAKEN: Referred to the Orleans Parish Assessor's Office for administrative action.

BASIS FOR INVESTIGATION

The investigation into this matter was predicated on an email received from an anonymous complainant. The anonymous complainant reported that the homeowners of three residential properties; 2134 Milan Street New Orleans, LA 70115, 2425 Delachaise Street New Orleans, LA 70115, and 4030 Vendome Place New Orleans, LA 70125 were deceased, but the current owners of the properties were still receiving a homestead exemption.

BACKGROUND

The Homestead Exemption is a state exemption for residential property owners. A property owner may be exempt from a portion of property taxes if the owner is eligible for the Homestead Exemption. A domicile is one's permanent owned residence. A person can have only one domicile. Every homeowner in Orleans Parish is able to claim exemption from property taxes for the first \$75,000 of value of their domicile or the home they occupy as their primary residence.¹

In 1998, a constitutional amendment was passed that allows the assessed value on a home owned and occupied by a person 65 years of age or older and who meets certain income requirements to receive a freeze in the assessed value of their home. This freeze became effective January 1, 2000.

¹ See Exhibit 1, Homestead Exemption brochure published by Orleans Parish Assessor's Office

Homeowners who are 65 years or older, or who have a permanent disability, or are the surviving spouse of a member of the armed forces or Louisiana National Guard killed in action, missing in action, or a prisoner of war may be able to freeze the assessed value at which their home is assessed if they meet certain conditions. The homeowner must have a homestead exemption applied to the property for which they are seeking the special assessment level and must meet certain income requirements. The Special Assessment Level Homestead Exemption "freeze" only freezes the assessed value of your home. It does not "freeze" the tax rate on which your annual property tax bill is based.²

EXTENT AND RESULTS OF INVESTIGATION

The Orleans Parish Assessor's Office online owner and property records were reviewed. The Assessor's Office records identify the following individuals as property owners.

1. **Roosevelt S. Winsey**, Tax Bill #614310809, 2134 Milan Street, NOLA 70115
2. **Jocelyn F. Chatters**, Tax Bill #614325618, 2425 Delachaise Street, NOLA 70115
3. **Alice M. Uhde**, Tax Bill #614350606, 4030 Vendome Place, NOLA 70125

The Orleans Parish Assessor's Office online owner and property records also showed that each of these properties received a homestead exemption and a freeze in the assessed value of their home.³ The Office of Inspector General (OIG) accessed various online databases to check for death records and determined that all three homeowners had passed away on the dates shown below:

1. **Roosevelt S. Winsey** - Date of death 9/3/2013
2. **Jocelyn F. Chatters** - Date of death 1/1/2016
3. **Alice M. Uhde** - Date of death 12/6/2014

The OIG subsequently notified the Orleans Parish Assessor's Office by telephone and sent them an investigative summary via email stating that the three homeowners were deceased.⁴ After a review of the OIG findings, investigators with the Assessor's Office conducted their own inquiries and determined the information submitted by the OIG was correct and that the three homeowners were deceased. The Assessor's Office removed the homestead exemptions and the age freeze for the three properties, from 2017 forward, as of August 25, 2020.

² See Exhibit 2, Freeze Explanation from St. Bernard Parish Assessors Office

³ See Exhibit 3 through 5, Orleans Parish Assessor's Office Owner and Parcel Information, dated 8/12/2020.

⁴ See Exhibit 6, Investigative Summary email dated August 12, 2020.

A Homestead Exemption Removal Letter was sent to the estate representatives of each subject property which contained the following statement:

As required by law in the event of an owner's passing, our office must remove the Homestead Exemption and Age Freeze issued to the subject property for the 2017 forward tax years.⁵

CONCLUSIONS

As a result of this investigation, the Assessor’s Office removed the homestead exemptions and the freeze in the assessed value of these homes, retroactive to 2017. According to the Bureau of the Treasury , the City of New Orleans is due \$48,452.48 in additional property tax revenue. The following is a breakdown of taxes currently owed on the three residential properties as reported by the Bureau of the Treasury:

2134 Milan Street

YEAR	ORIGINAL TAX	REVISED TAX	TAX DUE by YEAR
2020	\$678.80	\$5,970.75	\$5,291.95
2019	\$701.60	\$6,204.86	\$5,503.26
2018	\$713.60	\$6,328.07	\$5,614.47
2017	\$713.60	\$6,336.29	\$5,622.69

Total Tax Due by December 31, 2020 \$22,032.37⁶

2425 Delachaise Street

YEAR	ORIGINAL TAX	REVISED TAX	TAX DUE by YEAR
2020	\$59.27	\$4,133.16	\$4,073.89
2019	\$59.27	\$4,295.25	\$4,128.15 ⁷
2018	\$59.27	\$4,380.54	\$0.00
2017	\$59.28	\$4,386.22	\$0.00

Total Tax Due by December 31, 2020 \$8,202.04⁸

⁵ See Exhibit 7 through 9, Orleans Parish Assessor’s Office Notice of Assessment Removal

⁶ See Exhibit 10, 2020 Revised Real Estate Tax Bill for 2134 Milan Street New Orleans, LA 70115

⁷ An additional payment of \$167.10 was made in 2019. The amount was deducted from the 2019 total tax due amount.

⁸ See Exhibit 11, 2020 Revised Real Estate Tax Bill for 2425 Delachaise Street New Orleans, LA 70115

4030 Vendome Place

YEAR	ORIGINAL TAX	REVISED TAX	TAX DUE by YEAR
2020	\$2,161.66	\$6,536.27	\$4,374.61
2019	\$2,242.58	\$6,792.55	\$4,549.97
2018	\$2,285.18	\$6,927.43	\$4,642.25
2017	\$2,285.18	\$6,936.42	\$4,651.24

Total Tax Due by December 31, 2020 \$18,218.07⁹

Total of Revised Total Property Tax Revenue: \$48,452.48

⁹ See Exhibit 12, 2020 Revised Real Estate Tax Bill for 4030 Vendome Place New Orleans, LA 70125

EXHIBITS ATTACHED

- Exhibit 1: Homestead Exemption brochure from Orleans Parish Assessor's Office (1 page)
- Exhibit 2: Freeze Explanation from St. Bernard Parish Assessors Office (2 pages)
- Exhibit 3: Orleans Parish Assessor's Office Owner and Parcel Information for 2134 Milan Street New Orleans, LA 70115, dated 8/12/2020 (2 pages)
- Exhibit 4: Orleans Parish Assessor's Office Owner and Parcel Information for 2425 Delachaise Street New Orleans, LA 70115, dated 8/12/2020 (2 pages)
- Exhibit 5: Orleans Parish Assessor's Office Owner and Parcel Information for 4030 Vendome Place New Orleans, LA 70125, dated 8/12/2020 (3 pages)
- Exhibit 6: Investigative Summary email dated August 12, 2020 (1 page)
- Exhibit 7: Orleans Parish Assessor's Office Notice of Assessment Removal for 2134 Milan Street New Orleans, LA 70115, dated 8/13/2020 (1 page)
- Exhibit 8: Orleans Parish Assessor's Office Notice of Assessment Removal for 2425 Delachaise Street New Orleans, LA 70115, dated 8/13/2020 (1 page)
- Exhibit 9: Orleans Parish Assessor's Office Notice of Assessment Removal for 4030 Vendome Place New Orleans, LA 70125, dated 8/20/2020 (1 page)
- Exhibit 10: City of New Orleans 2020 Revised Real Estate Tax Bill for 2134 Milan Street New Orleans, LA 70115 (2 pages)
- Exhibit 11: City of New Orleans 2020 Revised Real Estate Tax Bill for 2425 Delachaise Street New Orleans, LA 70115 (2 pages)
- Exhibit 12: City of New Orleans 2020 Revised Real Estate Tax Bill for 4030 Vendome Place New Orleans, LA 70125 (2 pages)