

Regular Session, 2013

HOUSE BILL NO. 329

BY REPRESENTATIVE ALFRED WILLIAMS

TAX/AD VALOREM TAX: (Constitutional Amendment) Removes the income requirement for purposes of qualifying for the special assessment level

1 A JOINT RESOLUTION
2 Proposing to amend Article VII, Section 18(G)(1)(a)(ii) through (iv) of the Constitution of
3 Louisiana, relative to ad valorem tax assessments; to remove the income requirement
4 for qualification for the special assessment level; to provide for submission of the
5 proposed amendment to the electors; and to provide for related matters.

6 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
7 elected to each house concurring, that there shall be submitted to the electors of the state of
8 Louisiana, for their approval or rejection in the manner provided by law, a proposal to
9 amend Article VII, Section 18(G)(a)(ii) through (iv) of the Constitution of Louisiana, to read
10 as follows:

11 PART II. PROPERTY TAXATION

12 §18. Ad Valorem Taxes

13 Section 18.

14 * * *

15 (G) Special Assessment Level.

16 (1)(a)

17 * * *

18 (ii) ~~Any person or persons shall be prohibited from receiving the special~~
19 ~~assessment as provided in this Section if such person's or persons' adjusted gross~~
20 ~~income, as reported in the federal tax return for the year prior to the application for~~

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 the special assessment, exceeds fifty thousand dollars. For persons applying for the
2 special assessment whose filing status is married filing separately, the adjusted gross
3 income for purposes of this Section shall be determined by combining the adjusted
4 gross income on both federal tax returns. Beginning for the tax year 2001, and for
5 each tax year thereafter, the fifty thousand dollar limit shall be adjusted annually by
6 the Consumer Price Index as reported by the United States Government.

7 (iii) An eligible owner or the owner's spouse or other legally qualified
8 representative shall apply for the special assessment level by filing a signed
9 application establishing that the owner qualifies for the special assessment level with
10 the assessor of the parish or, in the parish of Orleans, the assessor of the district
11 where the property is located.

12 (iv) ~~An owner who is below the age of sixty-five and who has applied for
13 and received the special assessment level may qualify for and receive the special
14 assessment level in the subsequent year by certifying to the assessor of the parish,
15 or in the parish of Orleans, the assessor of the district where the property is located,
16 that such person or persons' adjusted gross income in the prior tax year satisfied the
17 income requirement of this Section. The provisions of this Subsubparagraph (a)(iv)
18 (iii) shall not apply to an owner who has qualified for and received the special
19 assessment level for persons sixty-five years of age or older or to such owner's
20 surviving spouse as described in Subsubparagraph (a)(i) of this Subparagraph.~~

21 * * *

22 Section 2. Be it further resolved that this proposed amendment shall be submitted
23 to the electors of the state of Louisiana at the statewide election to be held on November 4,
24 2014.

25 Section 3. Be it further resolved that the provisions of the amendment contained in
26 this Joint Resolution shall become effective on January 1, 2015.

27 Section 4. Be it further resolved that on the official ballot to be used at the election,
28 there shall be printed a proposition, upon which the electors of the state shall be permitted

1 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
2 follows:

3 Do you support an amendment to remove the income limit for qualification
4 for the special assessment level on property subject to ad valorem tax?
5 (Effective January 1, 2015) (Amends Article VII, Section 18(G)(1)(a)(ii)
6 through (iv))

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Alfred Williams

HB No. 329

Abstract: Removes the income limit for qualification for the special assessment level on property subject to ad valorem tax.

Present constitution requires the assessment of property subject to ad valorem tax and provides for the percentages of valuation at which different property shall be assessed.

Present constitution provides for a special assessment level for residential property receiving the homestead exemption if the owner meets both income and other specific requirements for qualification. The income requirement is a combined annual federal adjusted gross income of \$50,000 or less. Such amount has been annually adjusted by the Consumer Price Index since 2001 (\$69,430 for 2013). A person who meets both the income requirement and one of the following requirements qualifies for the special assessment level.

- (1) A person who is aged 65 or older.
- (2) A person with a service-connected disability rating of 50% or more per the U.S. Dept. of Veterans Affairs.
- (3) A person who is a member of the armed forces of the U.S. or the La. National Guard who owned and last occupied such property who are killed in action, are missing in action, or are a prisoner of war for a period exceeding 90 days.
- (4) A person permanently totally disabled as determined by a final nonappealable judgment of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability.

Proposed constitution removes the income limit on qualification.

Effective Jan. 1, 2015.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 4, 2014.

(Amends Art. VII, §18(G)(1)(a)(ii)-(iv))