

Regular Session, 2011

HOUSE BILL NO. 484

BY REPRESENTATIVES ABRAMSON AND LEGER

TAX/AD VALOREM-EXEMPTION: Provides for property tax exemptions for nonprofit entities in Orleans Parish and the city of New Orleans

A JOINT RESOLUTION

Proposing to add Article VII, Section 21(B)(4), to provide relative to exemptions from ad valorem tax; to authorize the local governing authority of Orleans Parish and the city of New Orleans to by ordinance provide with respect to the applicability and extent of certain exemptions; to require voter approval; to provide for limitations; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to add Article VII, Section 21(B)(4) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

Section 21. In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt from ad valorem taxation:

\* \* \*

(B)

\* \* \*

(4)(a) Notwithstanding any provision of this constitution to the contrary, each exemption established in Subparagraphs (1) through (3) of this Paragraph,

1 which are hereinafter referred to collectively as "existing exemptions", shall be  
2 effective and applicable in Orleans Parish and the city of New Orleans unless and  
3 until a resolution or ordinance is approved by the electors in Orleans Parish or the  
4 city of New Orleans to effect a change in a specific existing exemption in accordance  
5 with the procedural requirements of this Subparagraph.

6 (b) The local governing authority of Orleans Parish or the city of New  
7 Orleans may provide by resolution or ordinance, hereinafter referred to as  
8 "ordinance", for the applicability or extent of any existing exemption. The ordinance  
9 shall designate the specific exemption to be affected. The ordinance shall only  
10 become effective upon the approval of a majority of the electors in Orleans Parish  
11 or the city of New Orleans voting thereon in an election held for that purpose. Any  
12 change in an existing exemption which is approved by the electors shall become  
13 effective on the first day of the calendar year following the year in which it was  
14 approved by the electors. If not approved by the electors, an ordinance to effect a  
15 change in an existing exemption shall have no effect.

16 Section 2. Be it further resolved that this proposed amendment shall be submitted  
17 to the electors of the state of Louisiana at the statewide election to be held on October 22,  
18 2011.

19 Section 3. Be it further resolved that on the official ballot to be used at said election  
20 there shall be printed a proposition, upon which the electors of the state shall be permitted  
21 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall  
22 read as follows:

23 To provide with respect to ad valorem tax exemptions for nonprofit  
24 organizations, to authorize the local governing authority of Orleans Parish  
25 and the city of New Orleans to provide by ordinance with respect to the  
26 applicability and extent of certain exemptions, subject to voter approval.

27 (Adds Article VII, Section 21(B)(4))

---

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)]

---

Abramson

HB No. 484

**Abstract:** Authorizes the local governing authority in Orleans Parish to, through ordinance and with voter approval, to affect and limit certain ad valorem tax exemptions for nonprofit organizations.

Present constitution grants exemptions from ad valorem tax for nonprofit entities organized and operated for various purposes, including: religious, burial places, charitable, health, welfare, fraternal, educational, labor, clubs, lodges, trade, travel and promotion.

Proposed constitution provides that exemptions in present constitution shall apply unless and until the local governing authority of Orleans Parish or the city of New Orleans, by ordinance and with voter approval, elects to provide for the applicability or extent of exemptions in present constitution.

Proposed constitution requires that the exemptions provided for in proposed constitution shall only apply if the local governing authority has provided for the applicability and extent of such exemptions by adoption of a resolution or ordinance the effectiveness of which is subject to voter approval. Any exemption authorized by the voters would become effective on the first day of the calendar year following the year in which it was approved.

Provides for submission of the proposed amendment to the voters at the statewide election to be held October 22, 2011.

(Adds Const. Art. VII, Section 21(B)(4))