

ACT No. 172

2022 Regular Session

HOUSE BILL NO. 599

BY REPRESENTATIVES BEAULLIEU, ADAMS, AMEDEE, BACALA, BOURRIAQUE, BRASS, BROWN, BRYANT, BUTLER, CARRIER, WILFORD CARTER, CORMIER, COUSSAN, COX, CREWS, DESHOTEL, DEVILLIER, DUBUISSON, DUPLESSIS, ECHOLS, EDMONSTON, EMERSON, FIRMENT, FISHER, FONTENOT, FREEMAN, GADBERRY, GAINES, GAROFALO, GLOVER, GOUDEAU, GREEN, HODGES, HOLLIS, HORTON, ILLG, JEFFERSON, JENKINS, MIKE JOHNSON, TRAVIS JOHNSON, JORDAN, LACOMBE, LAFLEUR, LANDRY, LARVADAIN, LYONS, MARCELLE, MARINO, MCKNIGHT, MIGUEZ, DUSTIN MILLER, GREGORY MILLER, MINCEY, NELSON, NEWELL, ORGERON, CHARLES OWEN, PIERRE, RISER, ROMERO, SCHEXNAYDER, SEABAUGH, SELDERS, ST. BLANC, STAGNI, STEFANSKI, TARVER, THOMPSON, TURNER, VILLIO, WHEAT, WRIGHT, AND ZERINGUE

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 21(K) of the Constitution of Louisiana, relative to ad valorem tax exemptions; to provide for an ad valorem tax exemption for certain veterans with disabilities; to provide for exemption amounts; to prohibit the loss of revenue associated with certain ad valorem tax exemptions impacting the calculation of millage rates by taxing authorities; to require taxing authorities to absorb the loss of revenue as a result of the exemptions; to prohibit the reappraisal and valuation of property for purposes of millage adjustment under certain circumstances; 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 amend Article VII, Section 21(K) 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:

* * *

1 (K)(1) ~~On and after January 1, 2015, in addition to the homestead exemption~~
 2 ~~authorized under the provisions of Article VII, Section 20 of this constitution, which~~
 3 ~~applies to the first seven thousand five hundred dollars of the assessed valuation of~~
 4 ~~property, the next seven thousand five hundred dollars of the assessed valuation of~~
 5 ~~property receiving the homestead exemption that is owned and occupied by a veteran~~
 6 ~~with a service-connected disability rating of one hundred percent unemployability~~
 7 ~~or totally disabled by the United States Department of Veterans Affairs shall be~~
 8 ~~exempt from ad valorem taxation. The surviving spouse of a deceased veteran with~~
 9 ~~a service-connected disability rating of one hundred percent unemployability or~~
 10 ~~totally disabled by the United States Department of Veterans Affairs shall be eligible~~
 11 ~~for this exemption if the surviving spouse occupies and remains the owner of the~~
 12 ~~property, whether or not the exemption was in effect on the property prior to the~~
 13 ~~death of the veteran. If property eligible for the exemption provided for in this~~
 14 ~~Paragraph has an assessed value in excess of fifteen thousand dollars, ad valorem~~
 15 ~~property taxes shall apply to the assessment in excess of fifteen thousand dollars.~~

16 (2) ~~Notwithstanding any provision of this constitution to the contrary, the~~
 17 ~~property assessment of a property for which this exemption has been claimed, to the~~
 18 ~~extent of seven thousand five hundred dollars, shall not be treated as taxable property~~
 19 ~~for purposes of any subsequent reappraisals and valuation for millage adjustment~~
 20 ~~purposes under Article VII, Section 23(B) of this Constitution. The decrease in the~~
 21 ~~total amount of ad valorem tax collected by a taxing authority as a result of the~~
 22 ~~exemption shall be absorbed by the taxing authority and shall not create any~~
 23 ~~additional tax liability for other taxpayers in the taxing district as a result of any~~
 24 ~~subsequent reappraisal and valuation or millage adjustment. Implementation of the~~
 25 ~~exemption authorized in this Paragraph shall neither trigger nor be cause for a~~
 26 ~~reappraisal of property or an adjustment of millages pursuant to the provisions of~~
 27 ~~Article VII, Section 23(B) of this constitution.~~

28 (3)(a) ~~The exemption provided for in this Paragraph shall extend and apply~~
 29 ~~in a parish only if it is established through an election that shall be called by either~~
 30 ~~an ordinance or a resolution from the parish governing authority. The proposition~~

1 ~~shall state that the exemption shall extend and apply in the parish and become~~
2 ~~effective only after the question of its adoption has been approved by a majority of~~
3 ~~the registered voters of the parish voting in an election held for that purpose.~~

4 ~~(b) If a parish held an election as provided by this Subparagraph and the~~
5 ~~electors approved the exemption prior to November 4, 2014, the parish may~~
6 ~~implement the exemption as amended by the statewide electors on November 4,~~
7 ~~2014, without holding an additional election.~~

8 (a) In addition to the homestead exemption authorized pursuant to the
9 provisions of Article VII, Section 20 of this constitution, which applies to the first
10 seven thousand five hundred dollars of the assessed valuation of property, the next
11 two thousand five hundred dollars of the assessed valuation of property receiving the
12 homestead exemption that is owned and occupied by a veteran with a service-
13 connected disability rating of fifty percent or more but less than seventy percent by
14 the United States Department of Veterans Affairs, shall be exempt from ad valorem
15 taxation. The surviving spouse of a deceased veteran with a service-connected
16 disability rating of fifty percent or more but less than seventy percent by the United
17 States Department of Veterans Affairs shall be eligible for this exemption if the
18 surviving spouse occupies and remains the owner of the property, whether or not the
19 exemption was in effect on the property prior to the death of the veteran. If property
20 eligible for the exemption provided for in this Subsubparagraph has an assessed
21 value in excess of ten thousand dollars, ad valorem property taxes shall apply to the
22 assessment in excess of ten thousand dollars.

23 (b) In addition to the homestead exemption authorized pursuant to the
24 provisions of Article VII, Section 20 of this constitution, which applies to the first
25 seven thousand five hundred dollars of the assessed valuation of property, the next
26 four thousand five hundred dollars of the assessed valuation of property owned and
27 occupied by a veteran with a service-connected disability rating of seventy percent
28 or more but less than one hundred percent by the United States Department of
29 Veterans Affairs, shall be exempt from ad valorem taxation. The surviving spouse
30 of a deceased veteran with a service-connected disability rating of seventy percent

1 or more but less than one hundred percent by the United States Department of
2 Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies
3 and remains the owner of the property, whether or not the exemption was in effect
4 on the property prior to the death of the veteran. If property eligible for the
5 exemption provided for in this Subsubparagraph has an assessed value in excess of
6 twelve thousand dollars, ad valorem property taxes shall apply to the assessment in
7 excess of twelve thousand dollars.

8 (c) In addition to the homestead exemption authorized pursuant to the
9 provisions of Article VII, Section 20 of this constitution, which applies to the first
10 seven thousand five hundred dollars of the assessed valuation of property, the
11 remaining assessed valuation of property receiving the homestead exemption that is
12 owned and occupied by a veteran with a service-connected disability rating of one
13 hundred percent unemployability or totally disabled by the United States Department
14 of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse
15 of a deceased veteran with a service-connected disability rating of one hundred
16 percent unemployability or totally disabled by the United States Department of
17 Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies
18 and remains the owner of the property, whether or not the exemption was in effect
19 on the property prior to the death of the veteran.

20 (2) Notwithstanding any provision of this constitution to the contrary, the
21 property assessment of a property for which an exemption established pursuant to
22 this Paragraph has been claimed, to the extent of the applicable exemption, shall not
23 be treated as taxable property for purposes of any subsequent reappraisals and
24 valuation for millage adjustment purposes pursuant to Article VII, Section 23(B) of
25 this constitution. The decrease in the total amount of ad valorem tax collected by a
26 taxing authority as a result of the exemption shall be absorbed by the taxing authority
27 and shall not create any additional tax liability for other taxpayers in the taxing
28 district as a result of any subsequent reappraisal and valuation or millage adjustment.
29 Implementation of the exemption authorized in this Paragraph shall neither trigger

