

SENATE BILL NO. 56

BY SENATOR MORRELL AND REPRESENTATIVES BARROW, RITCHIE AND THIBAUT

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(G)(1)(a)(iv) of the Constitution of Louisiana, relative to the special assessment level; to exclude from the requirement of annual certification of adjusted gross income certain eligible owners; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

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, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 18(G)(1)(a)(iv) of the Constitution of Louisiana, to read as follows:

§18. Ad Valorem Taxes

* * *

(G) Special Assessment Level.

* * *

(iv) An owner who is below the age of sixty-five **or who is not permanently totally disabled as provided for in Subsubparagraph (a)(i)(dd) of this Paragraph**

and who has applied for and received the special assessment level may qualify for and receive the special assessment level in the subsequent year by certifying to the assessor of the parish, or in the parish of Orleans, the assessor of the district where the property is located, that such person or persons' adjusted gross income in the prior tax year satisfied the income requirement of this Section. The provisions of this Subsubparagraph (a)(iv) shall not apply to an owner who has qualified for and received the special assessment level for persons sixty-five years of age or older or

1 to such owner's surviving spouse as described in ~~Subsubparagraph (a)(i) of this~~
 2 ~~Subparagraph~~ **Subsubparagraph (2)(a)(i) of this Paragraph or for an owner who**
 3 **is permanently totally disabled as provided for in Subsubparagraph (a)(i)(dd)**
 4 **of this Paragraph.**

5 * * *

6 Section 2. Be it further resolved that this proposed amendment shall be submitted
 7 to the electors of the state of Louisiana at the statewide election to be held on November 4,
 8 2014.

9 Section 3. Be it further resolved that this amendment shall become effective January
 10 1, 2015.

11 Section 4. Be it further resolved that on the official ballot to be used at said election
 12 there shall be printed a proposition, upon which the electors of the state shall be permitted
 13 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
 14 follows:

15 Do you support an amendment to exclude owners who are permanently
 16 totally disabled from the requirement that they annually certify to the
 17 assessor the amount of their adjusted gross income in order to receive the
 18 Special Assessment Level on their residences for property tax purposes?

19 (Amends Article VII, Section 18(G)(1)(a)(iv))

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES