

2019 Regular Session

SENATE BILL NO. 79

BY SENATOR CARTER

TAX/AD VALOREM. Constitutional amendment to authorize ad valorem tax exemptions in Orleans Parish to promote affordable housing. (2/3 - CA13s1(A))

A JOINT RESOLUTION

Proposing to add Article VII, Section 21(O) of the Constitution of Louisiana, relative to ad valorem taxes; to authorize the City of New Orleans to exempt immovable property in Orleans Parish from ad valorem taxes to promote affordable housing; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Notice of intention to introduce this Act has been published.

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 add Article VII, Section 21(O) 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:

\* \* \*

**O. Notwithstanding any provision in this constitution to the contrary,**

1 **and in accordance with procedures and conditions provided by law, the City of**  
2 **New Orleans may exempt properties located within Orleans Parish from ad**  
3 **valorem taxes for the purpose of promoting and encouraging affordable**  
4 **housing. The exemption may provide an exemption from ad valorem tax for the**  
5 **total assessed value of the property, or a portion thereof, or may grant the right**  
6 **to pay ad valorem taxes based upon the assessed valuation of the property for**  
7 **the year prior to the commencement of the exemption.**

8 Section 2. Be it further resolved that this proposed amendment shall be submitted  
9 to the electors of the state of Louisiana at the statewide election to be held on October 12,  
10 2019.

11 Section 3. 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 allow the City of New Orleans to exempt  
16 property within Orleans Parish from all or part of ad valorem taxes that  
17 would otherwise be due for the purpose of promoting affordable housing?

18 (Adds Article VII, Section 21(O))

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Leonore Heavey.

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DIGEST

SB 79 Original

2019 Regular Session

Carter

Present constitution provides the exclusive list of exemptions from ad valorem taxation.

Proposed constitutional amendment authorizes the City of New Orleans to exempt property within Orleans Parish from ad valorem taxes to encourage and promote affordable housing as provided by law.

Proposed constitutional amendment authorizes the city to grant a full exemption, a partial exemption, or to freeze the assessment level at the previous year's assessment level.

Specifies submission of the amendment to the voters at the statewide election to be held on October 12, 2019.

(Adds Const. Art. VII, Sec. 21(O))