

Regular Session, 2002

HOUSE BILL NO. 58

BY REPRESENTATIVE HEBERT

TAX/AD VALOREM TAX: (Constitutional Amendment) Removes the requirement that persons applying for the special assessment level reapply and requalify annually

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(G)(1)(a) and (2)(a) of the Constitution of Louisiana, to provide that persons qualifying for the special assessment level for certain persons aged sixty-five and older shall not be required to reapply and requalify annually; 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 18(G)(1)(a) and (2)(a) of the Constitution of Louisiana, to read as follows:

§18. Ad Valorem Taxes

* * *

(G)(1) Special Assessment Level.

(a)(i) The assessment of residential property receiving the homestead exemption which is owned and occupied by any person or

1 persons sixty-five years of age or older and who meet all of the other
2 requirements of this Section shall not be increased above the total
3 assessment of that property for the first year that the owner qualifies for
4 and receives the special assessment level, ~~unless the owner fails to~~
5 ~~qualify for and receive the special assessment level in a subsequent~~
6 ~~year. Such property of an owner who has failed to qualify for the~~
7 ~~special assessment level in one year and who requalifies in a~~
8 ~~subsequent year shall be assessed at the level at which it was assessed~~
9 ~~for the most recent year the owner failed to receive the special~~
10 ~~assessment level.~~

11 (ii) Any person or persons shall be prohibited from receiving
12 the special assessment as provided in this Section if such person's or
13 persons' adjusted gross income, as reported in the federal tax return for
14 the year prior to the application for the special assessment, exceeds
15 fifty thousand dollars. For persons applying for the special assessment
16 whose filing status is married filing separately, the adjusted gross
17 income for purposes of this Section shall be determined by combining
18 the adjusted gross income on both federal tax returns. Beginning for
19 the tax year 2001, and for each tax year thereafter, the fifty thousand
20 dollar limit shall be adjusted annually by the Consumer Price Index as
21 reported by the United States Government. ~~The income requirement to~~
22 ~~receive the special assessment level shall be met annually by the person~~
23 ~~or persons receiving the special assessment level.~~

24 (iii) An eligible owner shall ~~annually~~ apply for the special
25 assessment level by filing a signed application establishing that the
26 owner qualifies for the special assessment level with the assessor of the

1 parish or, in the parish of Orleans, the assessor of the district where the
2 property is located.

3 * * *

4 (2) The special assessment level shall remain on the property as
5 long as:

6 (a) That owner, or that owner’s surviving spouse who is fifty-
7 five years of age or older or who has minor children, remains ~~eligible~~
8 ~~for and applies annually for the benefit of the special assessment level~~
9 ~~on that property~~ the owner of the property.

10 * * *

11 Section 2. Be it further resolved that this proposed amendment shall be
12 submitted to the electors of the state of Louisiana at the statewide election to
13 be held on November 5, 2002.

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

18 To provide that persons qualifying for the special assessment
19 level for certain persons aged sixty-five or older shall not be
20 required to reapply annually. (Amends Article VII, Section
21 18(G)(1)(a) and (2)(a))

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Hebert

HB No. 58

Abstract: Provides that persons qualifying for the special assessment level for certain persons aged 65 or older shall not be required to reapply annually.

Present constitution provides for a "special assessment level" for homestead exempt property if it is owned and occupied by a person who is 65 years of age or older, or his surviving spouse age 55 or older or who has minor children. The special assessment level is the total assessment of that property for the year that the owner qualifies for and receives the special assessment level, unless the owner fails to qualify in a subsequent year, in which case the assessment shall be the level at which the property was assessed for the most recent year that the owner failed to qualify if the owner requalifies. The owner must annually apply for the special assessment level.

Proposed constitutional amendment deletes requirement that owners reapply and requalify annually.

Provides for submission of the proposed amendment to the voters at the statewide election to be held on November 5, 2002.

(Amends Const. Art. VII, §18(G)(1)(a) and (2)(a))