

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)(ii) and (iii) 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 apply for such assessment every five years; 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)(ii) and (iii) and (2)(a) of the Constitution of Louisiana, to read as follows:

§18. Ad Valorem Taxes

* * *

(G)(1) Special Assessment Level.

(a)

* * *

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

15 (iii) An eligible owner shall ~~annually~~ apply for the special
 16 assessment level once every five years by filing a signed application
 17 establishing that the owner qualifies for the special assessment level
 18 with the assessor of the parish or, in the parish of Orleans, the assessor
 19 of the district where the property is located.

20 * * *

21 (2) The special assessment level shall remain on the property as
 22 long as:

23 (a) That owner, or that owner's surviving spouse who is fifty-
 24 five years of age or older or who has minor children, remains eligible
 25 for and applies ~~annually~~ once every five years for the benefit of the
 26 special assessment level. ~~on that property~~

27 * * *

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

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

8 To provide that persons qualifying for the special assessment
9 level for certain persons aged sixty-five or older shall apply for
10 such special assessment level every five years instead of
11 annually. (Amends Article VII, Section 18(G)(1)(a)(ii) and (iii)
12 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 be required to reapply every five years.

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 requires that persons qualifying for the special assessment reapply every five years.

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)(ii) and (iii) and (2)(a))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Deletes provisions removing requirement that persons reapply annually.
2. Adds provision requiring reapplication every five years.