

Regular Session, 2002

HOUSE BILL NO. 58

BY REPRESENTATIVES HEBERT, SCALISE, TOOMY, WALSWORTH,
FRITH, AND GUILLORY

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 persons sixty-five years of age or older and who meet all of the other requirements of this Section shall not be increased above the total assessment of that property for the first year that the owner qualifies for and receives the special assessment level, ~~unless the owner fails to~~

~~qualify for and receive the special assessment level in a subsequent year. Such property of an owner who has failed to qualify for the special assessment level in one year and who requalifies in a subsequent year shall be assessed at the level at which it was assessed for the most recent year the owner failed to receive the special assessment level.~~

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

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

* * *

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

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

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

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

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE