

Regular Session, 2005

SENATE BILL NO. 89

BY SENATOR NEVERS

TAX/AD VALOREM. Adds the homesteads of certain disabled veterans, and those killed in action or who are missing in action or a prisoner of war for over 90 days to the "special assessment level" which freezes their property tax assessments. (1/1/07) (2/3-CA13s1(A))

A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(G)(1)(a)(i) and (iii) and (2)(a) of the Constitution of Louisiana, relative to ad valorem property tax; to provide for a special assessment level for certain deaths, disabilities, and other hazards of the military; 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)(i) and (iii) 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 of the following ~~person or persons~~ ~~sixty-five years of age or older~~ and who meet all of the other requirements of this

1 Section shall not be increased above the total assessment of that property for the first  
2 year that the owner qualifies for and receives the special assessment level:

3 **(aa) People who are sixty-five years of age or older.**

4 **(bb) People who have a service-connected disability rating of fifty**  
5 **percent or more by the United States Department of Veterans Affairs.**

6 **(cc) Members of the armed forces of the United States or the Louisiana**  
7 **National Guard who owned and last occupied such property who are killed in**  
8 **action, or who are missing in action or are a prisoner of war for a period**  
9 **exceeding ninety days.**

10 \* \* \*

11 (iii) An eligible owner **or the owner's spouse or other legally qualified**  
12 **representative** shall apply for the special assessment level by filing a signed  
13 application establishing that the owner qualifies for the special assessment level with  
14 the assessor of the parish or, in the parish of Orleans, the assessor of the district  
15 where the property is located.

16 \* \* \*

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

18 (a)(i) That **The** owner **who is sixty-five years of age or older**, or that  
19 owner's surviving spouse who is fifty-five years of age or older or who has minor  
20 children, remains the owner of the property.

21 **(ii) The owner who has a service-connected disability of fifty percent or**  
22 **more, or that owner's surviving spouse who is forty-five years of age or older**  
23 **or who has minor children, remains the owner of the property.**

24 **(iii) The spouse of the owner who is killed in action remains the owner**  
25 **of the property.**

26 **(iv) The first day of the tax year following the tax year in which an owner**  
27 **who was missing in action or was a prisoner of war for a period exceeding**  
28 **ninety days is no longer missing in action or a prisoner of war.**

29 \* \* \*

1           Section 2. Be it further resolved that this proposed amendment shall be submitted  
2 to the electors of the state of Louisiana at the statewide election to be held on November 7,  
3 2006, to become effective January 1, 2007.

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

8           To grant a "special assessment level" to homesteads of people who have a  
9 service-connected disability rating of fifty percent or more by the United  
10 States Department of Veterans Affairs and people who owned and last  
11 occupied such property who are killed in action, or are missing in action or  
12 are a prisoner of war for a period exceeding ninety days; to provide that the  
13 "special assessment level" remains on the property as long as it is owned by  
14 the surviving spouse of the owner who has a service-connected disability  
15 who is forty-five years of age or older or who has minor children, or owned  
16 by the spouse of the owner who is killed in action; to provide that the  
17 "special assessment level" remains on the property until the first day of the  
18 tax year following the tax year in which an owner who was missing in action  
19 or was a prisoner of war is no longer missing or a prisoner of war; to provide  
20 that the assessment of the homestead cannot be increased above its total  
21 assessment for the first year that the owner qualifies for and receives the  
22 special assessment level, provided that the value of the property does not  
23 increase more than twenty-five percent because of construction or  
24 reconstruction; prohibits the special assessment level if such person's or  
25 persons' adjusted gross income for the year prior to the application for the  
26 special assessment - or on both returns if the spouse's are filing separately -  
27 exceeds fifty-six thousand seven hundred forty-four dollars for Tax Year  
28 2005 - which will be adjusted annually by the Consumer Price Index for that  
29 tax year. (Amends Article VII, Section 18(G)(1)(a)(i) and (iii) and (2)(a))

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

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Nevers (SB 89)

## DIGEST

Present constitution grants a "special assessment level" to homesteads of people 65 or older which provides that the assessment of the homestead cannot be increased above its total assessment for the first year that the owner qualifies for and receives the special assessment level. The millage rate is not subject to the limitation.

Prohibits the special assessment level 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 -- or on both returns if the spouse's are filing separately -- exceeds \$56,744 for Tax Year 2005 -- adjusted annually by the Consumer Price Index.

An eligible owner applies for the special assessment level by filing an application with the assessor.

The special assessment level remains on the property as long as:

1. The owner, or the owner's surviving spouse who is 55 or older, or who has minor children, remains the owner of the property.
2. The value of the property does not increase more than 25% because of construction or reconstruction.

Proposed constitutional amendment provides the "special assessment level" to the following people if the people meet all of the other requirements in the present constitution:

1. People who have a service-connected disability rating of 50% or more by the United States Department of Veterans Affairs.
2. Members of the armed forces of the United States or the Louisiana National Guard who owned and last occupied such property who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding 90 days.

Proposed constitutional amendment provides that the "special assessment level" remains on the homestead as long as:

1. The owner who has a service-connected disability of 50% or more, or that owner's surviving spouse who is 45 years of age or older or who has minor children, remains the owner of the property.
2. The spouse of the owner who is killed in action remains the owner of the property.
3. The first day of the tax year following the tax year in which an owner who was missing in action or was a prisoner of war for a period exceeding 90 days is no longer missing in action or a prisoner of war.

Authorizes an owner's spouse or "other legally qualified representative" to apply for the "special assessment level" for an eligible owner.

Specifies submission of the amendment to the voters at the statewide election to be held on November 7, 2006.

Effective January 1, 2007.

(Amends Const. Art. VII, Sec. 18(G)(1)(a)(i) and (iii) and (2)(a))