

SENATE BILL NO. 89

BY SENATORS NEVERS, HEITMEIER AND MARIONNEAUX AND REPRESENTATIVES KENNARD, FAUCHEUX, ALARIO, ALEXANDER, ANSARDI, ARNOLD, BADON, BALDONE, BARROW, BAUDOIN, BEARD, BRUCE, BURNS, R. CARTER, CRANE, CRAVINS, CROWE, DAMICO, DANIEL, DARTEZ, DEWITT, DORSEY, DOVE, DURAND, ERDEY, FANNIN, FRITH, GREENE, E. GUILLORY, M. GUILLORY, HEATON, HEBERT, HUTTER, JACKSON, JEFFERSON, JOHNS, KATZ, KENNEY, LABRUZZO, LAMBERT, LANCASTER, MARCHAND, MARTINY, MCDONALD, MONTGOMERY, MORRISH, PIERRE, PINAC, PITRE, M. POWELL, T. POWELL, QUEZAIRE, RITCHIE, ROMERO, SALTER, SCALISE, SCHNEIDER, GARY SMITH, JACK SMITH, JANE SMITH, JOHN SMITH, ST. GERMAIN, STRAIN, THOMPSON, TOWNSEND, TRAHAN, TUCKER, WALKER, WALSWORTH, WHITE AND WOOTON

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(G)(1)(a)(i) and (iii) and (2)(a) and add Article VII, Section 18(G)(1)(a)(iv) 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; to provide for certification of eligibility; 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) and add Article VII, Section 18(G)(1)(a)(iv) 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, **provided**
 3 **that such person or persons remain qualified for and receive the special**
 4 **assessment level:**

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

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

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

12 **(dd) Any person or persons permanently totally disabled as determined**
 13 **by a final non-appealable judgment of a court or as certified by a state or**
 14 **federal administrative agency charged with the responsibility for making**
 15 **determinations regarding disability.**

16 * * *

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

22 **(iv) An owner who is below the age of sixty-five and who has applied for**
 23 **and received the special assessment level may qualify for and receive the special**
 24 **assessment level in the subsequent year by certifying to the assessor of the**
 25 **parish, or in the parish of Orleans, the assessor of the district where the**
 26 **property is located, that such person or persons' adjusted gross income in the**
 27 **prior tax year satisfied the income requirement of this Section. The provisions**
 28 **of this Subsubparagraph (a)(iv) shall not apply to an owner who has qualified**
 29 **for and received the special assessment level for persons sixty-five years of age**
 30 **or older or to such owner's surviving spouse as described in Subsubparagraph**

1 (a)(i) of this Subparagraph.

2 * * *

3 (2) The Provided such owner is qualified for and receives the special
4 assessment level, the special assessment level shall remain on the property as long
5 as:

6 (a)(i) ~~That~~ The owner who is sixty-five years of age or older, or that
7 owner's surviving spouse who is fifty-five years of age or older or who has minor
8 children, remains the owner of the property.

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

12 (iii) The spouse of the owner who is killed in action remains the owner
13 of the property.

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

17 (v) Even if the ownership interest of any surviving spouse or spouse of
18 an owner who is missing in action as provided for in this Subparagraph is an
19 interest in usufruct.

20 * * *

21 Section 2. Be it further resolved that this proposed amendment shall be submitted
22 to the electors of the state of Louisiana at the statewide election to be held on November 7,
23 2006, to become effective January 1, 2007.

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

28 To extend the special assessment level to homesteads owned and occupied
29 by any person with a service-connected disability rating of fifty percent or
30 more and by certain members of the armed forces of the United States or

1 members of the Louisiana National Guard killed or missing in action or who
2 were prisoners of war, and to any person designated as permanently totally
3 disabled, subject to other conditions and requirements provided under the
4 present constitution, and to require annual certification of eligibility by
5 persons under sixty-five years of age who have qualified and received the
6 special assessment level. (Amends Article VII, Section 18(G)(1)(a)(i) and
7 (iii) and (2)(a); adds Article VII, Section 18(G)(1)(a)(iv))

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES