



1        the owner of the new property. The provisions of this Paragraph shall only apply to  
2        new property acquired by an owner entitled to the special assessment level which is  
3        similar in nature and intended to replace the property expropriated by the state or a  
4        local governing authority or political subdivision.

5        Section 2. Be it further resolved that this proposed amendment shall be submitted  
6 to the electors of the state of Louisiana at the statewide election to be held on November 4,  
7 2008.

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

12                    To authorize the transfer of the special assessment level on property when the  
13                    property for which the special assessment level applies has been expropriated  
14                    by the state or local governing authority or political subdivision. (Adds  
15                    Article VII, Section 18(G)(6))

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Ritchie

HB No. 461

**Abstract:** Authorizes the transfer of the special assessment level on property when the property for which the special assessment level applies has been expropriated by the state or local governing authority or political subdivision.

Present constitution provides for the valuation and classification of property subject to ad valorem property taxation. Further provides for the assessment of residential property receiving the homestead exemption which is owned or occupied by persons who meet requirements and qualify for a special assessment level which prohibits the total assessment of such property from being increased, provided such person remains qualified for and receives the special assessment level.

Proposed constitutional amendment provides that the special assessment level on property that is expropriated by the state or any local governing authority or political subdivision shall be transferred to the new property of the owner entitled to the special assessment level and shall remain in effect on the new property at the same special assessment level of the property that was expropriated, provided the owner entitled to the special assessment level remains the owner of the new property.

Proposed constitutional amendment further requires that the new property acquired by an owner entitled to the special assessment level be similar in nature and intended to replace the property expropriated by the state or a local governing authority or political subdivision.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 4, 2008.

(Adds Article VII, §18(G)(6))