

Regular Session, 1997

SENATE BILL NO. 320 (DUPLICATE OF HOUSE BILL NO. 82)

BY SENATOR LENTINI AND REPRESENTATIVE DANIEL AND  
COAUTHORED BY SCHEDLER, BARHAM, BEAN,  
CAIN, CAMPBELL, CASANOVA, COX, DARDENNE,  
DEAN, DYESS, ELLINGTON, FIELDS, GREENE,  
GUIDRY, HAINKEL, HEITMEIER, HINES, HOLLIS,  
JONES, JORDAN, LAMBERT, LANDRY, MALONE,  
ROBICHAUX, ROMERO, SHORT, SMITH, TARVER,  
AND ULLO AND REPRESENTATIVES CLARKSON,  
DOERGE AND SCHNEIDER

A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(A) and to add Article VII, Section 18(G) of the Constitution of Louisiana, relative to creating a special assessment level for homestead exempt property of persons sixty-five years of age or older; 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(A) and to add Article VII, Section 18(G) of the Constitution of Louisiana, effective January 1, 2000, to read as follows:

§18. Ad Valorem Taxes

Section 18. (A) Assessments. Property subject to ad valorem taxation shall be listed on the assessment rolls at its assessed valuation, which, except as provided in Paragraphs (C) and (G), shall be a percentage of its fair market value. The percentage of fair market value shall be uniform throughout the state upon the same class of property.

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(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 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.

(b) Any millage rate applied to the special assessment level shall not be subject to a limitation.

(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.

(b) The value of the property does not increase more than twenty-five percent because of construction or reconstruction.

(3) A new or subsequent owner of the property may claim a special assessment level when eligible under this Section. The new owner is not necessarily entitled to the same special assessment level on the property as when that property was owned by the previous owner.

(4)(a) The special assessment level on property that is sold shall automatically expire on the last day of December in the year prior to the year that the property is sold. The property shall be immediately revalued at fair market value by the assessor and shall be assessed by the assessor on the assessment rolls in the year it was sold at the assessment level provided for in Article VII, Section 18 of the Constitution of Louisiana.

(b) This new assessment level shall remain in effect until changed as provided by this Section or this Constitution.

Section 2. Be it further resolved that this proposed amendment shall be

submitted to the electors of the state at the congressional primary election to be held in 1998, effective January 1, 2000.

Section 3. Be it further resolved that on the official ballot to be used at the 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 a ceiling on the assessment of residential property subject to the homestead exemption for certain persons age sixty-five or older. (Amends Article VII, Section 18(A); adds Article VII, Section 18(G))

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES