TAX/AD VALOREM TAX:  (Constitutional Amendment) Establishes a total ad valorem property tax exemption for the surviving spouse of a member of the armed forces of the United States, the La. National Guard, the La. State Police, or a law enforcement or fire protection officer killed in the line of duty.

A JOINT RESOLUTION

Proposing to add Article VII, Section 21(M) of the Constitution of Louisiana, relative to ad valorem property tax exemptions; to authorize an exemption for certain property owned by an unmarried surviving spouse of a member of the military who was killed while on active duty in the armed forces of the United States; to provide for eligibility; to require the establishment of an application process; to require the submission of certain information and sworn statements; to provide for limitations; to provide for effectiveness; 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 add Article VII, Section 21(M) of the Constitution of Louisiana, to read as follows:
§21. Other Property Exemptions

Section 21. In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt from ad valorem taxation:

* * *

(M)(1) For ad valorem taxes due in 2017 and thereafter, an unmarried surviving spouse of a person who died while on active duty as a member of the armed forces of the United States or the Louisiana National Guard, or while performing their duties as a state police officer, or a law enforcement or fire protection officer who qualified for the salary supplement authorized in Section 10(D)(3) of this Article is entitled to an exemption from ad valorem tax for the total assessed value of their homestead. The exemption shall apply beginning in the tax year in which the person died and shall be applicable only if all of the following conditions are met:

(a) The property is eligible for the homestead exemption if the property was the residence of the member of the armed forces of the United States or the Louisiana National Guard, the member of the state police, or the law enforcement or fire protection officer when they died.

(b) The surviving spouse has not remarried.

(c) The surviving spouse annually provides evidence of their eligibility for the exemption in accordance with the requirements of Subparagraph (2) of this Paragraph.

(2) Each assessor shall establish a procedure whereby a person may annually apply for the exemption. Eligibility for the exemption shall be established by the production of documents and certification of information by the surviving spouse to the assessor as follows:

(a) In an initial application for the exemption, the surviving spouse shall produce documentation issued by their deceased spouse's employer evidencing the death.
For purposes of the continuation of an existing exemption, the surviving spouse shall annually provide a sworn statement to the assessor attesting to the fact that they have not remarried.

(3) Once an unmarried surviving spouse has qualified for and taken the exemption, if they then acquire a different property which qualifies for the homestead exemption, they shall be entitled to an exemption on that subsequent homestead, the exemption being limited in value to the amount of the exemption claimed on the prior homestead in the last year for which the exemption was claimed. The assessor may require the submission of certain information concerning the amount of the exemption on the prior homestead for purposes of determining the extent of the exemption available for the subsequent homestead.

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 8, 2016.

Section 3. Be it further resolved that this proposed amendment shall become effective December 1, 2016.

Section 4. 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 YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment to authorize an exemption from ad valorem property tax for the total assessed value of the homestead of an unmarried surviving spouse of a person who died while on active duty as a member of the armed forces of the United States or the Louisiana National Guard, or while performing their duties as a state police, law enforcement, or fire protection officer? (Effective December 1, 2016) (Adds Article VII, Section 21(M))
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)]

HB 505 Re-Reengrossed 2016 Regular Session Mike Johnson

Abstract: Authorizes an ad valorem property tax exemption for the unmarried surviving spouse of a person who died while on active duty as a member of the U.S. armed forces or National Guard or while performing their duties as a law enforcement or fire protection officer.

Present constitution authorizes the imposition of ad valorem property taxes by local governing authorities.

Present constitution establishes a variety of exemptions from ad valorem property taxation.

Proposed constitutional amendment authorizes an ad valorem property tax exemption for ad valorem taxes due in 2017 and thereafter for the total assessed value of the property for the unmarried surviving spouse of a person who died while on active duty as a member of the U.S. armed forces or La. National Guard, or while performing their duties as a state police officer, or a law enforcement or fire protection officer who qualified for state supplemental pay.

Proposed constitutional amendment provides that the exemption shall apply beginning in the tax year in which the person died.

Proposed constitutional amendment establishes the following eligibility requirements for the exemptions:

1. The property is eligible for the homestead exemption and the property was the residence of the member of the armed services, La. National Guard, or state police, or the law enforcement or fire protection officer when they died.

2. The surviving spouse has not remarried.

3. The surviving spouse annually provides evidence of their eligibility for the exemption.

Proposed constitutional amendment requires that each assessor establish a procedure whereby a person may annually apply for the exemption, which shall include the submission of documents and certification of information to the assessor as follows:

1. In an initial application for the exemption, the surviving spouse shall produce documentation issued by their deceased spouses' employer evidencing the death.

2. For purposes of the continuation of an existing exemption, the surviving spouse shall annually provide a sworn statement to the assessor attesting to the fact that they have not remarried.

Proposed constitutional amendment further authorizes a continuance of the exemption for a different property under certain circumstances. Once an unmarried surviving spouse has qualified for and has taken the exemption, if they then acquire a different property which qualifies for the homestead exemption, they shall be entitled to an exemption on that subsequent homestead, the exemption being limited in value to the amount of the exemption claimed on the prior homestead in the last year for which the exemption was claimed. An

CODING: Words in struck through type are deletions from existing law; words underscored are additions.
assessor is authorized to require certain information concerning the exemption on the prior homestead.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 8, 2016.

Effective December 1, 2016.

(Adds Const. Art. VII, §21(M))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Add eligibility for the surviving spouses of persons who were killed while on active duty with the La. National Guard, or while on duty as a member of the state police, or as a law enforcement or fire protection officer who qualified for state supplemental pay.

2. Add a requirement for an annual certification by the surviving spouse concerning their marital status.

3. Add a requirement for each assessor to establish an application process for the exemption.

4. Add authorization for an assessor to require certain information concerning an exemption which is being transferred from one property to another.

The House Floor Amendments to the reengrossed bill:

1. Specify that the exemption shall apply to taxes due in 2017 and thereafter.