

ACT No. 678

2016 Regular Session

HOUSE BILL NO. 505

BY REPRESENTATIVES MIKE JOHNSON, AMEDEE, BAGLEY, BARRAS, BERTHELOT, BILLIOT, BISHOP, BOUIE, BROADWATER, CHAD BROWN, CARMODY, ROBBY CARTER, STEVE CARTER, DANAHAY, DAVIS, DEVILLIER, EDMONDS, EMERSON, FOIL, GAROFALO, GISCLAIR, GUINN, HENSGENS, HILFERTY, HODGES, HOFFMANN, HORTON, HOWARD, IVEY, MIGUEZ, DUSTIN MILLER, PYLANT, RICHARD, STOKES, AND THIBAUT

1 A JOINT RESOLUTION

2 Proposing to add Article VII, Section 21(M) of the Constitution of Louisiana, relative to ad
3 valorem property tax exemptions; to authorize an exemption for certain property
4 owned by an unmarried surviving spouse of a member of the military who was killed
5 while on active duty in the armed forces of the United States; to provide for
6 eligibility; to require the establishment of an application process; to require the
7 submission of certain information and sworn statements; to provide for limitations;
8 to provide for effectiveness; to provide for submission of the proposed amendment
9 to the electors; and to provide for related matters.

10 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
11 elected to each house concurring, that there shall be submitted to the electors of the state of
12 Louisiana, for their approval or rejection in the manner provided by law, a proposal to add
13 Article VII, Section 21(M) of the Constitution of Louisiana, to read as follows:

14 §21. Other Property Exemptions

15 Section 21. In addition to the homestead exemption provided for in Section
16 20 of this Article, the following property and no other shall be exempt from ad
17 valorem taxation:

18 * * *

19 (M)(1) For ad valorem taxes due in 2017 and thereafter, an unmarried
20 surviving spouse of a person who died while on active duty as a member of the
21 armed forces of the United States or the Louisiana National Guard, or while

1 performing their duties as a state police officer, or a law enforcement or fire
2 protection officer who qualified for the salary supplement authorized in Section
3 10(D)(3) of this Article is entitled to an exemption from ad valorem tax for the total
4 assessed value of their homestead. The exemption shall apply beginning in the tax
5 year in which the person died or 2017, whichever is later, and shall be applicable
6 only if all of the following conditions are met:

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

11 (b) The surviving spouse has not remarried.

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

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

19 (a) In an initial application for the exemption, the surviving spouse shall
20 produce documentation issued by their deceased spouse's employer evidencing the
21 death.

22 (b) For purposes of the continuation of an existing exemption, the surviving
23 spouse shall annually provide a sworn statement to the assessor attesting to the fact
24 that the surviving spouse has not remarried.

25 (3) Once an unmarried surviving spouse has qualified for and taken the
26 exemption, if the surviving spouse then acquires a different property which qualifies
27 for the homestead exemption, the surviving spouse shall be entitled to an exemption
28 on that subsequent homestead, the exemption being limited in value to the amount
29 of the exemption claimed on the prior homestead in the last year for which the
30 exemption was claimed. The assessor may require the submission of certain

1 information concerning the amount of the exemption on the prior homestead for
2 purposes of determining the extent of the exemption available for the subsequent
3 homestead.

4 Section 2. Be it further resolved that this proposed amendment shall be submitted
5 to the electors of the state of Louisiana at the statewide election to be held on November 8,
6 2016.

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

9 Section 4. Be it further resolved that on the official ballot to be used at the election,
10 there shall be printed a proposition, upon which the electors of the state shall be permitted
11 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
12 follows:

13 Do you support an amendment to authorize an exemption from ad valorem
14 property tax for the total assessed value of the homestead of an unmarried
15 surviving spouse of a person who died while on active duty as a member of
16 the armed forces of the United States or the Louisiana National Guard, or
17 while performing their duties as a state police, law enforcement, or fire
18 protection officer? (Effective December 1, 2016) (Adds Article VII, Section
19 21(M))

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE