

**RÉSUMÉ DIGEST****ACT 678 (HB 505)****2016 Regular Session****Mike Johnson**

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

Existing 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, or the 2017 tax year, whichever is later.

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 or La. National Guard, or the state police, law enforcement, or fire protection officer when they died.
- (2) The surviving spouse has not remarried.
- (3) The surviving spouse annually provides evidence of 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 evidencing the death and an affidavit concerning the surviving spouse's marital status.

Proposed constitutional amendment further authorizes a continuance of the exemption for a different property under certain circumstances.

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

(Adds Const. Art. VII, §21(M))