



1 reported in the federal tax return for the year prior to the application for the special  
2 assessment, exceeds fifty thousand dollars. For persons applying for the special  
3 assessment whose filing status is married filing separately, the adjusted gross income  
4 for purposes of this Section shall be determined by combining the adjusted gross  
5 income on both federal tax returns. Beginning for the tax year 2001, and for each tax  
6 year thereafter, the fifty thousand dollar limit shall be adjusted annually by the  
7 Consumer Price Index as reported by the United States Government.

8 **(bb) The income limit provided for in this Subitem shall not apply to the**  
9 **special assessment level of the following:**

10 **(I) People sixty-five years of age or older who are retired from the armed**  
11 **forces of the United States or the Louisiana National Guard.**

12 **(II) People who have a service-connected disability rating of fifty percent**  
13 **or more by the United States Department of Veterans Affairs.**

14 **(III) A member of the armed forces of the United States or the Louisiana**  
15 **National Guard who owned and last occupied the property and is killed in**  
16 **action, or is missing in action or is a prisoner of war for a period exceeding**  
17 **ninety days.**

18 \* \* \*

19 (iv) An owner who is below the age of sixty-five, **who is not excepted from**  
20 **the income limit provided for in Subitem (a)(ii),** and who has applied for and  
21 received the special assessment level may qualify for and receive the special  
22 assessment level in the subsequent year by certifying to the assessor of the parish,  
23 or in the parish of Orleans, the assessor of the district where the property is located,  
24 that such person or persons' adjusted gross income in the prior tax year satisfied the  
25 income requirement of this Section. The provisions of this ~~Subsubparagraph~~  
26 **Subitem** (a)(iv) shall not apply to an owner who has qualified for and received the  
27 special assessment level for persons sixty-five years of age or older or to such  
28 owner's surviving spouse as described in ~~Subsubparagraph~~ **Subitem** (a)(i) of this  
29 ~~Subparagraph~~ **Item.**

\* \* \*

Section 2. Be it further resolved that the provisions of this constitutional amendment shall be effective for Tax Year 2011 and thereafter.

Section 3. 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 2, 2010.

Section 4. Be it further resolved that on the official ballot to be used at said 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 remove the limitation on the following people receiving the special assessment level, which "freezes" the assessment value of their homestead at its value when the person first qualifies for and receives it, because their income is above a certain limit: people sixty-five years of age or older who are retired from the U.S. armed forces; people who have a service-connected disability rating of fifty percent or more by the U.S. Department of Veterans Affairs; and members of the U.S. armed forces or the Louisiana National Guard who owned and last occupied the homestead who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding ninety days.

(Amends Article VII, Section 18(G)(1)(a)(ii) and (iv))

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

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#### DIGEST

Present constitution provides a "special assessment level" "freezing" the assessment value of the homestead of the following people at the value of the homestead in the first year that such person qualifies for and receives the special assessment level:

1. People who are 65 or older.
2. People who have a service-connected disability rating of 50% or more by the U.S. Department of Veterans Affairs.
3. Members of the U.S. armed forces or the Louisiana National Guard who owned and

last occupied the homestead who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding 90 days.

4. Any person "permanently totally disabled" as determined by a final non-appealable judgment.

The special assessment level remains on the property as long as:

1. The owner who is 65 or older or the owner's surviving spouse who is 55 or older or who has minor children remains the owner of the property.
2. The owner who has a service-connected disability of 50% or more, or that owner's surviving spouse who is 45 or older or who has minor children, remains the owner of the property.
3. The spouse of the owner who is killed in action remains the owner of the property.
4. Until the first day of the tax year following the tax year in which an owner who was missing in action or was a prisoner of war for a period exceeding 90 days is no longer missing in action or a prisoner of war.

Present constitution prohibits a person from receiving the special assessment if his adjusted gross income reported on his federal tax return for the year prior to the application for the special assessment exceeds \$50,000, adjusted annually from 2001 by the CPI (now at \$64,655 for the 2009 Tax Year.)

Proposed constitutional amendment removes the income limit on the special assessment level of the following:

1. People 65 or older who are retired from the U.S. armed forces or the Louisiana National Guard.
2. People who have a service-connected disability rating of 50% or more by the U.S. Department of Veterans Affairs.
3. Members of the U.S. armed forces or the Louisiana National Guard who owned and last occupied the homestead who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding 90 days.

Effective for Tax Year 2011 and thereafter.

Specifies submission of the amendment to the voters at the statewide election to be held on November 2, 2010.

(Amends Const. Art. VII, Sec. 18(G)(1)(a)(ii) and (iv))