

Regular Session, 2010

HOUSE BILL NO. 246

BY REPRESENTATIVES POPE, ARMES, ARNOLD, AUBERT, BARRAS, BARROW, BILLIOT, BURFORD, TIM BURNS, BURRELL, CARMODY, CARTER, CHANDLER, CHANEY, CONNICK, CORTEZ, DIXON, DOERGE, DOWNS, ELLINGTON, FANNIN, FOIL, GISCLAIR, GREENE, GUINN, HARDY, HARRISON, HAZEL, HENDERSON, HENRY, HILL, HINES, HOFFMANN, HOWARD, HUTTER, MICHAEL JACKSON, JOHNSON, LIGI, LITTLE, LOPINTO, LORUSSO, MCVEA, MORRIS, NOWLIN, PEARSON, PONTI, PUGH, RICHARD, RICHARDSON, RITCHIE, ROBIDEAUX, SCHRODER, SMILEY, GARY SMITH, JANE SMITH, PATRICIA SMITH, ST. GERMAIN, STIAES, THIBAUT, WILLIAMS, WILLMOTT, AND WOOTON AND SENATORS ADLEY, ALARIO, APPEL, CHAISSON, CROWE, DONAHUE, DUPLESSIS, ERDEY, N. GAUTREAUX, LONG, MICHOT, MORRELL, MORRISH, MURRAY, NEVERS, RISER, SHAW, SMITH, THOMPSON, AND WALSWORTH

A JOINT RESOLUTION

Proposing to add Article VII, Section 21(K) of the Constitution of Louisiana, relative to ad valorem property tax exemptions; to provide an exemption for certain property owned by certain disabled veterans and their spouses; to provide for the amount of the exemption; to prohibit the loss of revenue associated with this exemption from impacting the calculation of millage rates by taxing authorities; to require taxing authorities to absorb the loss of revenue as a result of this exemption; to prohibit the reappraisal and valuation of property for purposes of millage adjustment under certain circumstances; to require a local election called by resolution or ordinance by the local governing authority for the establishment of the exemption; to provide for submission of the proposed amendment to the electors; to provide for an effective date; 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

1 Louisiana, for their approval or rejection in the manner provided by law, a proposal to add
2 Article VII, Section 21(K) of the Constitution of Louisiana, to read as follows:

3 §21. Other Property Exemptions

4 Section 21. In addition to the homestead exemption provided for in Section
5 20 of this Article, the following property and no other shall be exempt from ad
6 valorem taxation:

7 * * *

8 (K)(1) In addition to the homestead exemption authorized under the
9 provisions of Article VII, Section 20 of this constitution, which applies to the first
10 seven thousand five hundred dollars of the assessed valuation of property, the next
11 seven thousand five hundred dollars of the assessed valuation of property receiving
12 the homestead exemption which is owned and occupied by a veteran with a service-
13 connected disability rating of one hundred percent by the United States Department
14 of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse
15 of a deceased veteran with a service-connected disability rating of one hundred
16 percent shall be eligible for this exemption if the exemption was in effect on the
17 property prior to the death of the veteran and the surviving spouse remains the owner
18 of the property. If property eligible for the exemption provided for in this Paragraph
19 has an assessed value in excess of fifteen thousand dollars, ad valorem property taxes
20 shall apply to the assessment in excess of fifteen thousand dollars.

21 (2) Notwithstanding any provision of this constitution to the contrary, the
22 property assessment of a property for which this exemption has been claimed, to the
23 extent of seven thousand five hundred dollars, shall not be treated as taxable property
24 for purposes of any subsequent reappraisals and valuation for millage adjustment
25 purposes under Article VII, Section 23(B) of this Constitution. The decrease in the
26 total amount of ad valorem tax collected by a taxing authority as a result of the
27 exemption shall be absorbed by the taxing authority and shall not create any
28 additional tax liability for other taxpayers in the taxing district as a result of any
29 subsequent reappraisal and valuation or millage adjustment. Implementation of the
30 exemption authorized in this Paragraph shall neither trigger nor be cause for a

1 reappraisal of property or an adjustment of millages pursuant to the provisions of
2 Article VII, Section 23(B) of this constitution.

3 (3) The exemption provided for in this Paragraph shall only extend and apply
4 in a parish if it is established through an election which shall be called by either an
5 ordinance or a resolution from the parish governing authority. The proposition shall
6 state that the exemption shall extend and apply in the parish and become effective
7 only after the question of its adoption has been approved by a majority of the
8 registered voters of the parish voting in an election held for that purpose.

9 Section 2. Be it further resolved that this proposed amendment shall be submitted
10 to the electors of the state of Louisiana at the statewide election to be held on November 2,
11 2010.

12 Section 3. Be it further resolved that, after approval by the electors of this state, this
13 proposed amendment shall become effective January 1, 2011.

14 Section 4. Be it further resolved that on the official ballot to be used at said election
15 there shall be printed a proposition, upon which the electors of the state shall be permitted
16 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall
17 read as follows:

18 To exempt from ad valorem tax, in addition to the homestead exemption, the
19 next seventy-five thousand dollars of value of property which is owned and
20 occupied by a veteran with a service-connected disability rating of one
21 hundred percent; to authorize the exemption to apply to the surviving spouse
22 of a deceased veteran if the exemption was in effect on the property prior to
23 the death of the veteran and the surviving spouse remains the owner of the
24 property; to require the taxing authority to absorb any decrease in the total
25 amount of ad valorem taxes collected as a result of this exemption; to
26 prohibit the exemption from creating any additional tax liability for other
27 property taxpayers; to prohibit implementation of the exemption from
28 triggering reappraisal of property or adjustment of millages; provides that the
29 exemption shall only extend and apply if established through an election
30 called by the local governing authority and approved by a majority of the

1 registered voters in an election held for that purpose. (Effective January 1,
2 2011)(Adds Article VII, Section 21(K))

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

APPROVED: _____