

SENATE CONCURRENT RESOLUTION NO. 121

BY SENATOR CROWE

A CONCURRENT RESOLUTION

To urge and request the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means to meet jointly and study the issues related to authorizing homeowners, age sixty-five years or older with financial hardship, to postpone payment of ad valorem taxes on their homestead until death and to make recommendations to the legislature.

WHEREAS, in the years since 1970, the home values began to increase more rapidly and, consequently, there were increases in primary residential property taxes in addition to increases in tax rates and millages; and

WHEREAS, many senior citizens who are living on social security and fixed incomes were thrust into situations where they were forced to sell their homes because they could no longer pay the property taxes on their homes; and

WHEREAS, twenty other states have enacted statutes which provide for a forbearance for seniors to defer the payment of their property taxes; and

WHEREAS, a method should be established to protect senior citizens who are under financial hardships from the loss of their homes; and

WHEREAS, it is important to determine how many senior citizens in Louisiana are living in poverty and who are in need of assistance to pay their property taxes in order to continue living in their home; and

WHEREAS, if senior citizens lose their homes due to nonpayment of property taxes, then those seniors will likely be forced to move into a nursing home where their stay will be covered by medicaid or into taxpayer funded public housing; therefore, it is in the best interest of the taxpayers that seniors continue to live in their own home and maintain their dignity.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby urge and request the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means to meet jointly and study the issues related to authorizing homeowners, age sixty-five years and older with financial hardship, to postpone payment of ad valorem taxes on their homestead until death and to submit its findings and recommendations to the legislature on or before February 1, 2014.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES