



1           (M) An unmarried surviving spouse of a person who died while on active  
2           duty as a member of the armed forces of the United States is entitled to an exemption  
3           from ad valorem tax for the total assessed value of their homestead.

4           (1) The exemption shall apply if:

5           (a) The property is eligible for the homestead exemption if the property was  
6           the residence of the member of the armed forces when they died.

7           (b) The surviving spouse has not remarried.

8           (2) Once an unmarried surviving spouse has qualified for and taken the  
9           exemption, if they then acquire a different property which qualifies for the  
10           homestead exemption, they shall be entitled to an exemption on that subsequent  
11           homestead, the exemption being limited in value to the amount of the exemption  
12           claimed on the prior homestead in the last year for which the exemption was  
13           claimed. The provisions of this Subparagraph shall not apply if the surviving spouse  
14           has remarried.

15           Section 2. Be it further resolved that this proposed amendment shall be submitted  
16 to the electors of the state of Louisiana at the statewide election to be held on November 8,  
17 2016.

18           Section 3. Be it further resolved that this proposed amendment shall become  
19 effective January 1, 2017.

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

24           Do you support an amendment to authorize an exemption from ad valorem  
25           property tax for the total assessed value of the homestead of an unmarried  
26           surviving spouse of a person who died while on active duty as a member of  
27           the armed forces of the United States? (January 1, 2017) (Amends Article  
28           VII, Section 21(M))

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 505 Original

2016 Regular Session

Mike Johnson

**Abstract:** Authorizes an ad valorem property tax exemption for the unmarried surviving spouse of a person who died while on active duty as a member of the U.S. armed forces.

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

Present constitution establishes a variety of exemptions from ad valorem property taxation.

Proposed constitutional amendment authorizes an ad valorem property tax exemption 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. The exemption shall apply if:

- (1) The property is eligible for the homestead exemption and the property was the residence of the member of the armed services when they died.
- (2) The surviving spouse has not remarried.

Proposed constitutional amendment further authorizes a continuance of the exemption for a different property under the following circumstances. Once an unmarried surviving spouse has qualified for and has taken the exemption, if they then acquire a different property which qualifies for the homestead exemption, they shall be entitled to an exemption on that subsequent homestead, the exemption being limited in value to the amount of the exemption claimed on the prior homestead in last year for which the exemption was claimed.

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

Effective Jan. 1, 2017.

(Adds Const. Art. VII, Sec. 21(M))