

1 §21. Other Property Exemptions

2 Section 21. In addition to the homestead exemption provided for in Section
3 20 of this Article, the following property and no other shall be exempt from ad
4 valorem taxation:

5 * * *

6 (M)(1) For ad valorem taxes due in 2017 and thereafter, an unmarried
7 surviving spouse of a person who died while on active duty as a member of the
8 armed forces of the United States or the Louisiana National Guard, or while
9 performing their duties as a state police officer, or a law enforcement or fire
10 protection officer who qualified for the salary supplement authorized in Section
11 10(D)(3) of this Article is entitled to an exemption from ad valorem tax for the total
12 assessed value of their homestead. The exemption shall apply beginning in the tax
13 year in which the person died and shall be applicable only if all of the following
14 conditions are met:

15 (a) The property is eligible for the homestead exemption if the property was
16 the residence of the member of the armed forces of the United States or the
17 Louisiana National Guard, the member of the state police, or the law enforcement
18 or fire protection officer when they died.

19 (b) The surviving spouse has not remarried.

20 (c) The surviving spouse annually provides evidence of their eligibility for
21 the exemption in accordance with the requirements of Subparagraph (2) of this
22 Paragraph.

23 (2) Each assessor shall establish a procedure whereby a person may annually
24 apply for the exemption. Eligibility for the exemption shall be established by the
25 production of documents and certification of information by the surviving spouse to
26 the assessor as follows:

27 (a) In an initial application for the exemption, the surviving spouse shall
28 produce documentation issued by their deceased spouse's employer evidencing the
29 death.

1 **(b) For purposes of the continuation of an existing exemption, the surviving**
2 **spouse shall annually provide a sworn statement to the assessor attesting to the fact**
3 **that they have not remarried.**

4 **(3) Once an unmarried surviving spouse has qualified for and taken the**
5 **exemption, if they then acquire a different property which qualifies for the**
6 **homestead exemption, they shall be entitled to an exemption on that subsequent**
7 **homestead, the exemption being limited in value to the amount of the exemption**
8 **claimed on the prior homestead in the last year for which the exemption was**
9 **claimed. The assessor may require the submission of certain information concerning**
10 **the amount of the exemption on the prior homestead for purposes of determining the**
11 **extent of the exemption available for the subsequent homestead.**

12 Section 2. Be it further resolved that this proposed amendment shall be submitted
13 to the electors of the state of Louisiana at the statewide election to be held on November 8,
14 2016.

15 Section 3. Be it further resolved that this proposed amendment shall become
16 effective December 1, 2016.

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

21 Do you support an amendment to authorize an exemption from ad valorem
22 property tax for the total assessed value of the homestead of an unmarried
23 surviving spouse of a person who died while on active duty as a member of
24 the armed forces of the United States or the Louisiana National Guard, or
25 while performing their duties as a state police, law enforcement, or fire
26 protection officer? (Effective December 1, 2016) (Adds Article VII, Section
27 21(M))

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)]

HB 505 Re-Reengrossed

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 or National Guard or while performing their duties as a law enforcement or fire protection officer.

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 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.

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, La. National Guard, or state police, or the law enforcement or fire protection officer when they died.
- (2) The surviving spouse has not remarried.
- (3) The surviving spouse annually provides evidence of their 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 and certification of information to the assessor as follows:

- (1) In an initial application for the exemption, the surviving spouse shall produce documentation issued by their deceased spouses' employer evidencing the death.
- (2) For purposes of the continuation of an existing exemption, the surviving spouse shall annually provide a sworn statement to the assessor attesting to the fact that they have not remarried.

Proposed constitutional amendment further authorizes a continuance of the exemption for a different property under certain 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 the last year for which the exemption was claimed. An

assessor is authorized to require certain information concerning the exemption on the prior homestead.

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

Effective December 1, 2016.

(Adds Const. Art. VII, §21(M))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Add eligibility for the surviving spouses of persons who were killed while on active duty with the La. National Guard, or while on duty as a member of the state police, or as a law enforcement or fire protection officer who qualified for state supplemental pay.
2. Add a requirement for an annual certification by the surviving spouse concerning their marital status.
3. Add a requirement for each assessor to establish an application process for the exemption.
4. Add authorization for an assessor to require certain information concerning an exemption which is being transferred from one property to another.

The House Floor Amendments to the reengrossed bill:

1. Specify that the exemption shall apply to taxes due in 2017 and thereafter.
2. Change the effective date from Jan. 1, 2017, to Dec. 1, 2016.