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## DIGEST

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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.