

2015 Regular Session

HOUSE BILL NO. 78

BY REPRESENTATIVE SEABAUGH

TAX/AD VALOREM TAX: (Constitutional Amendment) Removes the income limitation for purposes of qualifying for the special assessment level

## A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(G)(1)(a)(ii), (iii), and (iv) of the Constitution of Louisiana, relative to ad valorem tax assessments; to remove the income limitation for purposes of qualifying for the special assessment level; to provide for submission of the proposed amendment to the electors; to provide for effectiveness; 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 Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 18(G)(1)(a)(ii), (iii), and (iv) of the Constitution of Louisiana, to read as follows:

## §18. Ad Valorem Taxes

## Section 18.

\* \* \*

## (G) Special Assessment Level.

## (1)(a)

\* \* \*

(ii) ~~Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, as reported in the federal tax return for the year prior to the application for~~

1 ~~the special assessment, exceeds fifty thousand dollars. For persons applying for the~~  
2 ~~special assessment whose filing status is married filing separately, the adjusted gross~~  
3 ~~income for purposes of this Section shall be determined by combining the adjusted~~  
4 ~~gross income on both federal tax returns. Beginning for the tax year 2001, and for~~  
5 ~~each tax year thereafter, the fifty thousand dollar limit shall be adjusted annually by~~  
6 ~~the Consumer Price Index as reported by the United States Government.~~

7 (iii) An eligible owner or the owner's spouse or other legally qualified  
8 representative shall apply for the special assessment level by filing a signed  
9 application establishing that the owner qualifies for the special assessment level with  
10 the assessor of the parish or, in the parish of Orleans, the assessor of the district  
11 where the property is located.

12 (iv) ~~An owner who is below the age of sixty-five and who has applied for~~  
13 ~~and received the special assessment level may qualify for and receive the special~~  
14 ~~assessment level in the subsequent year by certifying to the assessor of the parish,~~  
15 ~~or in the parish of Orleans, the assessor of the district where the property is located,~~  
16 ~~that such person or persons' adjusted gross income in the prior tax year satisfied the~~  
17 ~~income requirement of this Section. The provisions of this Subsubparagraph (a)(iv)~~  
18 ~~shall not apply to an owner who has qualified for and received the special assessment~~  
19 ~~level for persons sixty-five years of age or older or to such owner's surviving spouse~~  
20 ~~as described in Subsubparagraph (a)(i) of this Subparagraph.~~

21 \* \* \*

22 Section 2. Be it further resolved that the provisions of the amendment contained in  
23 this Joint Resolution shall become effective on January 1, 2016, and shall be applicable to  
24 taxable years beginning on and after such date.

25 Section 3. Be it further resolved that this proposed amendment shall be submitted  
26 to the electors of the state of Louisiana at the statewide election to be held on October 24,  
27 2015.

28 Section 4. Be it further resolved that on the official ballot to be used at the election,  
29 there shall be printed a proposition, upon which the electors of the state shall be permitted

1 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
2 follows:

3 Do you support an amendment to remove the income limitation for purposes  
4 of property owners qualifying for the special assessment level? ( Effective  
5 January 1, 2016) (Amends Article VII, Section 18(G)(1)(a)(ii), (iii), and (iv))

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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 78 Original

2015 Regular Session

Seabaugh

**Abstract:** Removes the income limit for purposes of qualifying for the special assessment level on property subject to ad valorem tax.

Present constitution requires the assessment of property subject to ad valorem tax and provides for the percentages of valuation for each classification of property to be assessed. Further provides for a special assessment level for residential property receiving the homestead exemption if the owner meets both an income requirement and other specific qualifications. The income limitation is a combined annual federal adjusted gross income of no more than \$50,000, adjusted annually by the Consumer Price Index. The 2014 income level for qualification of the special assessment level was \$70,484 (2015 amount for Orleans Parish).

Proposed constitutional amendment changes present constitution by removing the income limit for purposes of qualifying for the special assessment level.

Effective Jan. 1, 2016, and is applicable to taxable years beginning on and after such date.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 24, 2015.

(Amends Article VII, §18(G)(1)(a)(ii), (iii), and (iv))