

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 145** HLS 17RS 235

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 12, 2017 2:49 PM	<b>Author:</b> GAROFALO
<b>Dept./Agy.:</b> La Tax Commission / Local Assessors	<b>Analyst:</b> Greg Albrecht
<b>Subject:</b> Property Tax Exemption	

TAX/AD VALOREM-EXEMPTION OR SEE FISC NOTE LF RV See Note Page 1 of 1  
(Constitutional Amendment) Establishes an ad valorem property tax exemption for the surviving spouse of a person who died while performing their duties as an emergency medical responder, technician, or paramedic

Provides an exemption from ad valorem tax on the total assessed value of the homestead of the unmarried surviving spouse of a person who died while performing their duties as an emergency medical responder, technician, or paramedic. The property must have been eligible for homestead exemption and was the residence of the deceased when they died. This exemption value can be carried to other subsequent properties, but the surviving spouse must provide annual evidence of their eligibility for the exemption. Applicable beginning in the tax year of the death or 2018, whichever is later, but for ad valorem taxes due in 2018 and thereafter.

To be submitted to the electors at the statewide election to be held on October 17, 2017.  
Effective January 1, 2018.

<b>EXPENDITURES</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b><u>\$0</u></b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

<b>REVENUES</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>5 -YEAR TOTAL</b>
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Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	<b><u>\$0</u></b>
<b>Annual Total</b>	<b>\$0</b>					<b>\$0</b>

**EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

**REVENUE EXPLANATION**

The number, valuation, and geographical distribution of affected properties can not be readily estimated, but the bill encompasses a number of qualifying occupations across the state including emergency medical responders, technicians, and paramedics, as those terms may be defined in law. The bill appears to target a fairly narrow group of occupations and the death of the qualified spouse must be while performing their duties. In addition, the bill may allow for some retroactive application and claims for tax refunds since the exemption is provided from the tax year in which the death occurred. The effect on the homestead property tax base may still be relatively small, but the bill can only result in a reduction of that tax base.

Combined with other changes in assessed valuation across property types, the result of the bill may be primarily a redistribution of the tax burden away from properties afforded this exemption and onto other properties as millages are adjusted in local jurisdictions.

Senate      Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*John D. Carpenter*  
**John D. Carpenter**  
**Legislative Fiscal Officer**