

1 indivision, shall be exempt from state, parish, and special ad valorem taxes to the
 2 extent of seven thousand five hundred dollars of the assessed valuation which is in
 3 excess of the first one thousand dollars of the assessed valuation. The same
 4 homestead exemption shall also fully apply to the primary residence, including a
 5 mobile home, which serves as a bona fide home and which is owned and occupied
 6 by any person or persons owning the property in indivision, regardless of whether
 7 the homeowner owns the land upon which the home or mobile home is sited;
 8 however, this homestead exemption shall not apply to the land upon which such
 9 primary residence is sited if the homeowner does not own the land.

* * *

§23. Adjustment of Ad Valorem Tax Millages

Section 23.

* * *

(B) Subsequent Adjustments. Except as otherwise permitted in this Section,
 the total amount of ad valorem taxes collected by any taxing authority in the year in
 which the reappraisal and valuation provisions of Section 18, Paragraph (F) of this
 Article are implemented shall not be increased or decreased because of a reappraisal
 or valuation or increases or decreases in the homestead exemption above or below
 the total amount of ad valorem taxes collected by that taxing authority in the year
 preceding implementation of the reappraisal and valuation. To accomplish this
 result, the provisions of millage adjustments relative to implementation of Section
 18 and Section 20 of this Article, as set forth in Paragraph (A) of this Section shall
 be mandatory. Thereafter, following implementation of each subsequent reappraisal
 and valuation required by Paragraph (F) of Section 18 of this Article, the millages
 as fixed in each such implementation shall remain in effect unless changed as
 permitted by Paragraph (C) of this Section. The implementation of the increase in
the amount of assessed valuation at which the homestead exemption shall apply
pursuant to the provisions of Subparagraph (A)(1) of Section 20 of this Article,

Proposed constitutional amendment specifies that the implementation of this provision shall neither trigger nor be cause for a reappraisal of millage adjustments.

Provides for submission of the proposed amendment to the voters at the statewide election to be held October 12, 2019.

Effective Jan. 1, 2020.

(Amends Const. Art. VII, §§20(A)(1) and 23(B))