



1 authorized under the provisions of Article VII, Section 20 of this constitution, which applies  
2 to the first seven thousand five hundred dollars of the assessed valuation of property, the  
3 next seven thousand five hundred dollars of the assessed valuation of property receiving the  
4 homestead exemption that is owned and occupied by a veteran with a service-connected  
5 disability rating of one hundred percent **unemployability or totally disabled** by the United  
6 States Department of Veterans Affairs shall be exempt from ad valorem taxation. The  
7 surviving spouse of a deceased veteran with a service-connected disability rating of one  
8 hundred percent **unemployability or totally disabled by the United States Department**  
9 **of Veterans** shall be eligible for this exemption if the surviving spouse occupies and remains  
10 the owner of the property, whether or not the exemption was in effect on the property prior  
11 to the death of the veteran. If property eligible for the exemption provided for in this  
12 Paragraph has an assessed value in excess of fifteen thousand dollars, ad valorem property  
13 taxes shall apply to the assessment in excess of fifteen thousand dollars.

14 \* \* \*

15 Section 2. Be it further resolved that this proposed amendment shall be submitted  
16 to the electors of the state of Louisiana at the statewide election to be held on November 4,  
17 2014.

18 Section 3. Be it further resolved that on the official ballot to be used at said election  
19 there shall be printed a proposition, upon which the electors of the state shall be permitted  
20 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
21 follows:

22 Do you support an amendment, to become effective January 1, 2015, to  
23 provide that veterans with a service-connected disability rating of one  
24 hundred percent unemployable or totally disabled by the United States  
25 Department of Veterans Affairs, and their surviving spouses, shall be exempt  
26 from ad valorem taxation for up to one hundred fifty thousand dollars of their  
27 homesteads?

28 (Amends Article VII, Section 21(K)(1))

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Heyward Jeffers.

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## DIGEST

Adley (SB 96)

Present constitution provides an additional seven thousand five hundred dollars in homestead exemption to veterans with a service-connected disability rating of one hundred percent by the United States Department of Veterans Affairs.

Present constitution provides the same exemption to surviving spouses of deceased veterans with a rating of one hundred percent disability.

Proposed constitutional amendment, to become effective January 1, 2015, maintains current constitutional amendment of service-connected disability rating by the United States Department of Veterans Affairs of "one hundred percent" and adds the rating of "totally disabled or unemployable" to the ratings to be eligible for the exemption.

Specifies submission of the amendment to the voters at the statewide election to be held on November 4, 2014.

(Amends Const. Art. VII, Sec. 21(K)(1))