

# ACT No. 1049

HOUSE BILL NO. 246

BY REPRESENTATIVES POPE, ARMES, ARNOLD, AUBERT, BARRAS, BARROW, BILLIOT, BURFORD, TIM BURNS, BURRELL, CARMODY, CARTER, CHANDLER, CHANEY, CONNICK, CORTEZ, DIXON, DOERGE, DOWNS, ELLINGTON, FANNIN, FOIL, GISCLAIR, GREENE, GUINN, HARDY, HARRISON, HAZEL, HENDERSON, HENRY, HILL, HINES, HOFFMANN, HOWARD, HUTTER, MICHAEL JACKSON, JOHNSON, LIGI, LITTLE, LOPINTO, LORUSSO, MCVEA, MORRIS, NOWLIN, PEARSON, PONTI, PUGH, RICHARD, RICHARDSON, RITCHIE, ROBIDEAUX, SCHRODER, SMILEY, GARY SMITH, JANE SMITH, PATRICIA SMITH, ST. GERMAIN, STIAES, THIBAUT, WILLIAMS, WILLMOTT, AND WOOTON AND SENATORS ADLEY, ALARIO, APPEL, CHAISSON, CROWE, DONAHUE, DUPLESSIS, ERDEY, N. GAUTREAUX, LONG, MICHOT, MORRELL, MORRISH, MURRAY, NEVERS, RISER, SHAW, SMITH, THOMPSON, AND WALSWORTH

1 A JOINT RESOLUTION

2 Proposing to add Article VII, Section 21(K) of the Constitution of Louisiana, relative to ad  
3 valorem property tax exemptions; to provide an exemption for certain property  
4 owned by certain disabled veterans and their spouses; to provide for the amount of  
5 the exemption; to prohibit the loss of revenue associated with this exemption from  
6 impacting the calculation of millage rates by taxing authorities; to require taxing  
7 authorities to absorb the loss of revenue as a result of this exemption; to prohibit the  
8 reappraisal and valuation of property for purposes of millage adjustment under  
9 certain circumstances; to require a local election called by resolution or ordinance  
10 by the local governing authority for the establishment of the exemption; to provide  
11 for submission of the proposed amendment to the electors; to provide for an effective  
12 date; and to provide for related matters.

13 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members  
14 elected to each house concurring, that there shall be submitted to the electors of the state of

1 Louisiana, for their approval or rejection in the manner provided by law, a proposal to add  
2 Article VII, Section 21(K) of the Constitution of Louisiana, to read as follows:

3 §21. Other Property Exemptions

4 Section 21. In addition to the homestead exemption provided for in Section  
5 20 of this Article, the following property and no other shall be exempt from ad  
6 valorem taxation:

7 \* \* \*

8 (K)(1) In addition to the homestead exemption authorized under the  
9 provisions of Article VII, Section 20 of this constitution, which applies to the first  
10 seven thousand five hundred dollars of the assessed valuation of property, the next  
11 seven thousand five hundred dollars of the assessed valuation of property receiving  
12 the homestead exemption which is owned and occupied by a veteran with a service-  
13 connected disability rating of one hundred percent by the United States Department  
14 of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse  
15 of a deceased veteran with a service-connected disability rating of one hundred  
16 percent shall be eligible for this exemption if the exemption was in effect on the  
17 property prior to the death of the veteran and the surviving spouse remains the owner  
18 of the property. If property eligible for the exemption provided for in this Paragraph  
19 has an assessed value in excess of fifteen thousand dollars, ad valorem property taxes  
20 shall apply to the assessment in excess of fifteen thousand dollars.

21 (2) Notwithstanding any provision of this constitution to the contrary, the  
22 property assessment of a property for which this exemption has been claimed, to the  
23 extent of seven thousand five hundred dollars, shall not be treated as taxable property  
24 for purposes of any subsequent reappraisals and valuation for millage adjustment  
25 purposes under Article VII, Section 23(B) of this Constitution. The decrease in the  
26 total amount of ad valorem tax collected by a taxing authority as a result of the  
27 exemption shall be absorbed by the taxing authority and shall not create any  
28 additional tax liability for other taxpayers in the taxing district as a result of any  
29 subsequent reappraisal and valuation or millage adjustment. Implementation of the  
30 exemption authorized in this Paragraph shall neither trigger nor be cause for a

1            reappraisal of property or an adjustment of millages pursuant to the provisions of  
 2            Article VII, Section 23(B) of this constitution.

3            (3) The exemption provided for in this Paragraph shall only extend and apply  
 4            in a parish if it is established through an election which shall be called by either an  
 5            ordinance or a resolution from the parish governing authority. The proposition shall  
 6            state that the exemption shall extend and apply in the parish and become effective  
 7            only after the question of its adoption has been approved by a majority of the  
 8            registered voters of the parish voting in an election held for that purpose.

9            Section 2. Be it further resolved that this proposed amendment shall be submitted  
 10          to the electors of the state of Louisiana at the statewide election to be held on November 2,  
 11          2010.

12          Section 3. Be it further resolved that, after approval by the electors of this state, this  
 13          proposed amendment shall become effective January 1, 2011.

14          Section 4. Be it further resolved that on the official ballot to be used at said election  
 15          there shall be printed a proposition, upon which the electors of the state shall be permitted  
 16          to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall  
 17          read as follows:

18                      To exempt from ad valorem tax, in addition to the homestead exemption, the  
 19                      next seventy-five thousand dollars of value of property which is owned and  
 20                      occupied by a veteran with a service-connected disability rating of one  
 21                      hundred percent; to authorize the exemption to apply to the surviving spouse  
 22                      of a deceased veteran if the exemption was in effect on the property prior to  
 23                      the death of the veteran and the surviving spouse remains the owner of the  
 24                      property; to require the taxing authority to absorb any decrease in the total  
 25                      amount of ad valorem taxes collected as a result of this exemption; to  
 26                      prohibit the exemption from creating any additional tax liability for other  
 27                      property taxpayers; to prohibit implementation of the exemption from  
 28                      triggering reappraisal of property or adjustment of millages; provides that the  
 29                      exemption shall only extend and apply if established through an election  
 30                      called by the local governing authority and approved by a majority of the

1 registered voters in an election held for that purpose. (Effective January 1,  
2 2011)(Adds Article VII, Section 21(K))

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

APPROVED: \_\_\_\_\_