

2017 Regular Session

HOUSE BILL NO. 375

BY REPRESENTATIVE IVEY

TAX/AD VALOREM-EXEMPTION: (Constitutional Amendment) Provides for local option for the homestead exemption

A JOINT RESOLUTION

1  
2 Proposing to add Article VII, Section 20(A)(11) of the Constitution of Louisiana, to provide  
3 relative to ad valorem taxation; to authorize a parish governing authority to change  
4 the amount of the homestead exemption with voter approval; to require certain  
5 millage adjustments associated with implementation of a change in the homestead  
6 exemption; to provide for effectiveness; to provide for submission of the proposed  
7 amendment to the electors; and to provide for related matters.

8 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members  
9 elected to each house concurring, that there shall be submitted to the electors of the state of  
10 Louisiana, for their approval or rejection in the manner provided by law, a proposal to add  
11 Article VII, Section 20(A)(11) of the Constitution of Louisiana, to read as follows:

§20. Homestead Exemption

Section 20.(A) Homeowners.

\* \* \*

15 (11)(a) Notwithstanding any provision of this constitution to the contrary,  
16 the exemption provided for in this Paragraph shall be effective and applicable unless  
17 and until a parish governing authority adopts a resolution or ordinance adjusting the  
18 amount of the exemption, which resolution or ordinance shall be effective only if  
19 approved by the electors of the parish. Any change in the amount of the exemption  
20 shall become effective on the first day of the calendar year following the year in

1 which the change was approved by the electors, and is deemed to be an instance of  
 2 implementation of the provisions of this Subparagraph.

3 (b) The total amount of ad valorem taxes collected by any taxing authority  
 4 in any year in which the provisions of this Subparagraph are implemented shall not  
 5 be increased or decreased as a result of such implementation above or below the  
 6 amount of ad valorem taxes collected in the year preceding the implementation. To  
 7 accomplish this result, it shall be mandatory for each affected taxing authority to  
 8 adjust millages upwards or downwards without regard to millage limitations  
 9 otherwise contained in this constitution. The maximum authorized millages shall be  
 10 increased or decreased in proportion to the amount of adjustment upward or  
 11 downward. Thereafter, such millages shall remain in effect unless changed as  
 12 permitted by this constitution. In no way shall the provisions of this Subparagraph  
 13 be interpreted to affect the imposition and collection of revenue from a new millage  
 14 or the renewal of a millage.

15 \* \* \*

16 Section 2. Be it further resolved that the provisions of the amendments contained in  
 17 this Joint Resolution shall become effective January 1, 2018.

18 Section 3. Be it further resolved that this proposed amendment shall be submitted  
 19 to the electors of the state of Louisiana at the statewide election to be held on October 14,  
 20 2017.

21 Section 4. Be it further resolved that on the official ballot to be used at the election,  
 22 there shall be printed a proposition, upon which the electors of the state shall be permitted  
 23 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
 24 follows:

25 Do you support an amendment to authorize a parish governing authority to  
 26 adjust the amount of the homestead exemption subject to voter approval?  
 27 (Effective January 1, 2018) (Adds Article VII, Section 20(A)(11))

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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 375 Original

2017 Regular Session

Ivey

**Abstract:** Authorizes adjustment of the amount of the homestead exemption by a parish governing authority with voter approval and requires a one time millage adjustment to ensure collection of the same amount of revenues in the year of implementation.

Present constitution authorizes the levy of ad valorem taxes on property within La.

Present constitution establishes an exemption from state, parish, and special ad valorem property taxes for the bona fide homestead of the property owner, for the first \$7,500 of assessed valuation.

Proposed constitutional amendment retains present constitution and adds authorization for a parish governing authority to adjust the amount of the homestead exemption by the adoption of a resolution or ordinance, to be effective only if approved by the electors of the parish. One time millage adjustments are required in instances where the homestead exemption is adjusted so as to ensure the same amount of revenue for taxing authorities.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 14, 2017.

Effective Jan. 1, 2018.

(Adds Const. Art. VII, § 20(A)(11))