
DIGEST

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HB 525 Original

2020 Regular Session

Hilferty

Abstract: Removes the requirement that a person's income not exceed a certain amount to receive the special assessment level for residential property receiving the homestead exemption and removes the annual certification requirement relative to this income requirement.

Present constitution provides that the assessment of residential property receiving the homestead exemption which is owned and occupied by certain enumerated persons shall not be increased above the total assessment of that property for the first year that the owner qualifies for and receives the special assessment level, provided that such person or persons remain qualified for and receive the special assessment level.

Present constitution provides that the special assessment level applies to:

- (1) People who are 65 or older.
- (2) People who have a service-connected disability rating of 50% or more by the U.S. Dept. of Veterans Affairs.
- (3) Members of the armed forces of the U.S. or the La. National Guard who owned and last occupied the property who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding 90 days.
- (4) Any person or persons permanently totally disabled as determined by a final non-appealable judgment of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability.

Proposed constitutional amendment retains present constitution.

Present constitution prohibits a person from receiving the special assessment if the person's adjusted gross income, as reported in the federal tax return for the year prior to the application, exceeds \$50,000 (this amount applied for tax year 2001 and is adjusted each tax year based on the Consumer Price Index). Provides that gross income is combined for applicants whose filing status is married filing separately.

Present constitution provides that an owner who is below the age of 65 and who has applied for and received the special assessment level may qualify for and receive the special assessment level in the subsequent year by certifying to the assessor that such person's adjusted gross income in the prior

tax year satisfied the income requirement.

Proposed constitutional amendment repeals present constitution.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 3, 2020.

(Repeals Const. Art. VII, §18(G)(1)(a)(ii) and (iv))