

1 (K)(1)(a) ~~On and after January 1, 2015, in~~ In addition to the homestead
2 exemption authorized ~~under~~ pursuant to the provisions of Article VII, Section 20 of
3 this constitution, which applies to the first seven thousand five hundred dollars of the
4 assessed valuation of property, the next seven thousand five hundred dollars of the
5 assessed valuation of property receiving the homestead exemption that is owned and
6 occupied by a veteran with a service-connected disability rating of one hundred
7 percent unemployability or totally disabled by the United States Department of
8 Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse
9 of a deceased veteran with a service-connected disability rating of one hundred
10 percent unemployability or totally disabled by the United States Department of
11 Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies
12 and remains the owner of the property, whether or not the exemption was in effect
13 on the property prior to the death of the veteran. If property eligible for the
14 exemption provided for in this ~~Paragraph~~ Subparagraph has an assessed value in
15 excess of fifteen thousand dollars, ad valorem property taxes shall apply to the
16 assessment in excess of fifteen thousand dollars.

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

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

8 ~~(b)~~ (ii) If a parish held an election as provided by this ~~Subparagraph~~
9 Subsubparagraph and the electors approved the exemption prior to November 4,
10 2014, the parish may implement the exemption as amended by the statewide electors
11 on November 4, 2014, without holding an additional election.

12 (iii) At the statewide gubernatorial primary election held in 2023 in
13 accordance with the Louisiana Election Code, a proposition shall appear on the ballot
14 in each parish that has not held an election as provided in this Subsubparagraph to
15 determine whether the ad valorem tax exemption provided for in this Subparagraph
16 shall extend and apply in the parish.

17 (2)(a) In addition to the homestead exemption authorized pursuant to the
18 provisions of Article VII, Section 20 of this constitution, which applies to the first
19 seven thousand five hundred dollars of the assessed valuation of property, a portion
20 of the assessed valuation of property receiving the homestead exemption that is
21 owned and occupied by a veteran with a certain service-connected disability rating
22 shall be exempt from ad valorem taxation as follows:

23 (i) The next two thousand five hundred dollars of the assessed valuation of
24 property receiving the homestead exemption that is owned and occupied by a veteran
25 with a service-connected disability rating of fifty percent or more but less than
26 seventy percent by the United States Department of Veterans Affairs, shall be
27 exempt from ad valorem taxation. The surviving spouse of a deceased veteran with
28 a service-connected disability rating of fifty percent or more but less than seventy
29 percent by the United States Department of Veterans Affairs shall be eligible for this

1 exemption if the surviving spouse occupies and remains the owner of the property,
2 whether or not the exemption was in effect on the property prior to the death of the
3 veteran. If property eligible for the exemption provided for in this Item has an
4 assessed value in excess of ten thousand dollars, ad valorem property taxes shall
5 apply to the assessment in excess of ten thousand dollars.

6 (ii) The next four thousand five hundred dollars of the assessed valuation of
7 property owned and occupied by a veteran with a service-connected disability rating
8 of seventy percent or more but less than one hundred percent by the United States
9 Department of Veterans Affairs, shall be exempt from ad valorem taxation. The
10 surviving spouse of a deceased veteran with a service-connected disability rating of
11 seventy percent or more but less than one hundred percent by the United States
12 Department of Veterans Affairs shall be eligible for this exemption if the surviving
13 spouse occupies and remains the owner of the property, whether or not the
14 exemption was in effect on the property prior to the death of the veteran. If property
15 eligible for the exemption provided for in this Item has an assessed value in excess
16 of twelve thousand dollars, ad valorem property taxes shall apply to the assessment
17 in excess of twelve thousand dollars.

18 (b) Notwithstanding any provision of this constitution to the contrary, the
19 property assessment of a property for which an exemption established pursuant to
20 this Subparagraph has been claimed, to the extent of the applicable exemption, shall
21 not be treated as taxable property for purposes of any subsequent reappraisals and
22 valuation for millage adjustment purposes pursuant to Article VII, Section 23(B) of
23 this constitution. The decrease in the total amount of ad valorem tax collected by a
24 taxing authority as a result of the exemption shall be absorbed by the taxing authority
25 and shall not create any additional tax liability for other taxpayers in the taxing
26 district as a result of any subsequent reappraisal and valuation or millage adjustment.
27 Implementation of the exemption authorized in this Subparagraph shall neither
28 trigger nor be cause for a reappraisal of property or an adjustment of millages
29 pursuant to the provisions of Article VII, Section 23(B) of this constitution.

parishes that have not held an election to approve the ad valorem tax exemption for veterans with service-connected disability ratings of 100% to do so.

Present constitution provides that, in addition to the homestead exemption which applies to the first \$7,500 of the assessed valuation of property, the next \$7,500 of the assessed valuation of property receiving the homestead exemption which is owned and occupied by a veteran with a service-connected disability rating of 100% by the U. S. Dept. of Veterans Affairs shall be exempt from ad valorem tax. Further provides that this exemption shall apply to the surviving spouse of a deceased veteran with a disability rating of 100% whether or not the exemption was in effect on the property prior to the death of the veteran.

Present constitution provides that the assessment of property for which the exemption has been claimed shall not be treated as taxable property for purposes of any subsequent reappraisals and valuation for millage adjustment purposes under present constitution. Further provides that the decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the exemption shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment. Implementation of the exemption shall neither trigger nor be cause for a reappraisal of property, or an adjustment of millages.

Present constitution provides that the exemption for veterans with a service-connected disability rating of 100% shall only extend and apply in a parish if it is established through an election which shall be called by either an ordinance or a resolution from the parish governing authority. The proposition shall state that the exemption shall extend and apply in the parish and become effective only after the question of its adoption has been approved by a majority of the registered voters of the parish voting in an election held for that purpose.

Proposed constitutional amendment retains present constitution but provides that if a parish has not yet held an election for the purpose of approving the exemption for veterans with a service-connected disability rating of 100%, then a proposition shall appear on the ballot at the gubernatorial primary election in 2023 in those parishes to determine whether the ad valorem tax exemption shall be permitted in the parish.

Proposed constitutional amendment provides that, in addition to the homestead exemption which applies to the first \$7,500 of the assessed valuation of property, property receiving the homestead exemption which is owned and occupied by a veteran with a service-connected disability rating by the U. S. Dept. of Veterans Affairs shall be exempt from ad valorem tax as follows:

- (1) For a veteran with a disability rating of 50% or more but less than 70%, the next \$2,500 of the assessed valuation of the property shall be exempt. Provides that if property eligible for the exemption has an assessed value in excess of \$10,000, ad valorem property taxes shall apply to the assessment in excess of \$10,000.
- (2) For a veteran with a disability rating of 70% or more but less than 100%, the next \$4,500 of the assessed valuation of the property shall be exempt. Provides that if property eligible for the exemption has an assessed value in excess of \$12,000, ad valorem property taxes shall apply to the assessment in excess of \$12,000.

Proposed constitutional amendment provides that the exemptions apply to the surviving spouse of a deceased veteran with the required disability rating, whether or not the exemption was in effect on the property prior to the death of the veteran.

Proposed constitutional amendment provides that the assessment of property for which the exemption has been claimed, shall not be treated as taxable property for purposes of any

subsequent reappraisals and valuation for millage adjustment purposes under present constitution. Further provides that the decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the exemption shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment. Implementation of the exemption shall neither trigger nor be cause for a reappraisal of property, or an adjustment of millages.

Proposed constitutional amendment provides that the exemptions for veterans with service-connected disability ratings of less than 100% shall only extend and apply in a parish if it is established through an election. Requires the proposition to appear on the ballot in every parish at the gubernatorial primary election held in 2023. Requires the proposition to state that the exemptions shall extend and apply in the parish and become effective only after the question of its adoption has been approved by a majority of the registered voters of the parish voting in an election held for that purpose.

Provides for submission of the proposed amendment to the voters at the statewide election to be held November 8, 2022.

(Amends Const. Art. VII, §21(K))