

ACT No. 171

2022 Regular Session

HOUSE BILL NO. 395

BY REPRESENTATIVE WILLARD

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(G)(1)(a)(iv) of the Constitution of Louisiana, relative to the special assessment level for ad valorem property taxes; to exclude the requirement of annual certification of adjusted gross income for certain eligible owners; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 18(G)(1)(a)(iv) of the Constitution of Louisiana, to read as follows:

§18. Ad Valorem Taxes

* * *

(G) Special Assessment Level.

(1)(a)

* * *

(iv) An owner who is below the age of sixty-five 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 of the parish; ~~or in the parish of Orleans, the assessor of the district where the property is located,~~ that such person or persons' adjusted gross income in the prior tax year satisfied the income requirement of this Section. The provisions of this ~~Subsubparagraph (a)(iv)~~

1 Item shall not apply to an owner who has qualified for and received the special
 2 assessment level for persons sixty-five years of age or older or to such owner's
 3 surviving spouse as described in ~~Subsubparagraph (a)(i) of this Subparagraph~~ Item
 4 (2)(a)(i) of this Paragraph or for an owner who is permanently totally disabled as
 5 provided for in Subitem (i)(dd) of this Subsubparagraph.

* * *

7 Section 2. Be it further resolved that this proposed amendment shall be submitted
 8 to the electors of the state of Louisiana at the statewide election to be held on November 8,
 9 2022.

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

14 Do you support an amendment to remove the requirement that homeowners
 15 who are permanently totally disabled must annually re-certify their income
 16 to keep their special assessment level on their residences for property tax
 17 purposes? (Amends Article VII, Section 18(G)(1)(a)(iv))

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE