

Regular Session, 2013

HOUSE BILL NO. 521

BY REPRESENTATIVE LEGER

TAX/AD VALOREM-EXEMPTION: (Constitutional Amendment) Increases the amount of the homestead exemption and the level of a homestead's assessed valuation at which the homestead exemption applies

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A JOINT RESOLUTION

Proposing to amend Article VII, Sections 20(A)(1) and 23(B) of the Constitution of Louisiana, relative to ad valorem tax; to provide for the amount of the homestead exemption; to provide for the amount of assessed valuation at which the homestead exemption applies; to provide for implementation; to provide for an effective date; 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, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Sections 20(A)(1) and 23(B) of the Constitution of Louisiana, to read as follows:

§20. Homestead Exemption

Section 20.(A) Homeowners.

(1) The bona fide homestead, consisting of a tract of land or two or more tracts of land even if the land is classified and assessed at use value pursuant to Article VII, Section 18(C) of this constitution, with a residence on one tract and a field with or without timber on it, pasture, or garden on the other tract or tracts, not exceeding one hundred sixty acres, buildings and appurtenances, whether rural or urban, owned and occupied by any person or persons owning the property in

1           indivision, shall be exempt from state, parish, and special ad valorem taxes to the  
 2           extent of ~~seven~~ nine thousand ~~five hundred~~ dollars of the assessed valuation which  
 3           is in excess of the first one thousand dollars of the assessed valuation. The same  
 4           homestead exemption shall also fully apply to the primary residence, including a  
 5           mobile home, which serves as a bona fide home and which is owned and occupied  
 6           by any person or persons owning the property in indivision, regardless of whether  
 7           the homeowner owns the land upon which the home or mobile home is sited;  
 8           however, this homestead exemption shall not apply to the land upon which such  
 9           primary residence is sited if the homeowner does not own the land.

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§23. Adjustment of Ad Valorem Tax Millages

Section 23.

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(B) Subsequent Adjustments. Except as otherwise permitted in this Section,  
 the total amount of ad valorem taxes collected by any taxing authority in the year in  
 which the reappraisal and valuation provisions of Section 18, Paragraph (F) of this  
 Article are implemented shall not be increased or decreased because of a reappraisal  
 or valuation or increases or decreases in the homestead exemption above or below  
 the total amount of ad valorem taxes collected by that taxing authority in the year  
 preceding implementation of the reappraisal and valuation. To accomplish this  
 result, the provisions of millage adjustments relative to implementation of Section  
 18 and Section 20 of this Article, as set forth in Paragraph (A) of this Section shall  
 be mandatory. Thereafter, following implementation of each subsequent reappraisal  
 and valuation required by Paragraph (F) of Section 18 of this Article, the millages  
 as fixed in each such implementation shall remain in effect unless changed as  
 permitted by Paragraph (C) of this Section; however, implementation of the increase  
in the value of the homestead exemption and the amount of a homestead's assessed  
valuation at which the homestead exemption shall apply pursuant to the provisions  
of Subparagraph (A)(1) of Section 20 of this Article, which provision becomes

1 effective January 1, 2015, shall neither trigger nor be cause for a reappraisal of  
2 property or an adjustment of millages pursuant to this Paragraph.

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4 Section 2. Be it further resolved that, if approved by the voters, this proposed  
5 amendment shall be effective beginning January 1, 2015.

6 Section 3. Be it further resolved that this proposed amendment shall be submitted  
7 to the electors of the state of Louisiana at the statewide election to be held on November 4,  
8 2014.

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

13 Do you support an amendment to change the homestead exemption so that  
14 the exemption would apply after the first one thousand dollars of assessed  
15 value and would extend through the next nine thousand dollars of assessed  
16 value? (Effective January 1, 2015)(Amends Article VII, Sections 20(A)(1)  
17 and 23(B))

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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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Leger HB No. 521

**Abstract:** Increases the amount of the homestead exemption from \$7,500 to \$9,000 of assessed value and provides that the exemption shall apply after the first \$1,000 of assessed value.

Present constitution exempts from certain property taxes the first \$7,500 of assessed valuation (\$75,000 of fair market value) of a homestead.

Proposed constitutional amendment changes provisions of present constitution with respect to the amount of the homestead exemption by increasing the value of the exemption from \$7,500 to \$9,000 of assessed value.

Proposed constitutional amendment provides that the homestead exemption shall not apply until after the first \$1,000 of assessed valuation. The first \$10,000 of fair market property value would be taxable, with the homestead exemption applicable for the next \$90,000 in fair market value.

Proposed constitutional amendment specifies that the implementation of proposed constitutional amendment on Jan. 1, 2015, shall neither trigger nor be cause for a reappraisal or millage adjustments pursuant to present constitution.

Provides for submission of the proposed amendment to the voters at the congressional general election on Nov. 4, 2014.

Effective Jan. 1, 2015.

(Amends Const. Art. VII, §§20(A)(1) and 23(B))