

Regular Session, 2013

SENATE BILL NO. 56

BY SENATOR MORRELL

TAX/AD VALOREM. Constitutional amendment to exclude owners who are permanently totally disabled from the requirement that they annually certify to the assessor the amount of their adjusted gross income in order to receive the Special Assessment Level. (1/1/15) (2/3-CA13s1(A))

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; to exclude from the requirement of annual certification of adjusted gross income certain eligible owners; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

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, 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 **or who is not permanently totally disabled as provided for in Subsubparagraph (a)(i)(dd) of this Paragraph** and who has applied for and received the special assessment level may qualify for

1 and receive the special assessment level in the subsequent year by certifying to the
 2 assessor of the parish, or in the parish of Orleans, the assessor of the district where
 3 the property is located, that such person or persons' adjusted gross income in the
 4 prior tax year satisfied the income requirement of this Section. The provisions of this
 5 Subsubparagraph (a)(iv) shall not apply to an owner who has qualified for and
 6 received the special assessment level for persons sixty-five years of age or older or
 7 to such owner's surviving spouse as described in ~~Subsubparagraph (a)(i) of this~~
 8 **Subparagraph Subsubparagraph (2)(a)(i) of this Paragraph or for an owner who**
 9 **is permanently totally disabled as provided for in Subsubparagraph (a)(i)(dd)**
 10 **of this Paragraph.**

11 * * *

12 Section 2. Be it further resolved that this proposed amendment shall be submitted
 13 to the electors of the state of Louisiana at the statewide election to be held on November 4,
 14 2014.

15 Section 3. Be it further resolved that this amendment shall become effective January
 16 1, 2015.

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

21 Do you support an amendment to exclude owners who are permanently
 22 totally disabled from the requirement that they annually certify to the
 23 assessor the amount of their adjusted gross income in order to receive the
 24 Special Assessment Level on their residences for property tax purposes?
 25 (Amends Article VII, Section 18(G)(1)(a)(iv))

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Morrell (SB 56)

Present constitution grants a Special Assessment Level to the following eligible owners of residential property receiving the homestead exemption. The Special Assessment Level prohibits the total assessment of the property from being increased above the total assessment of the property for the first year that the eligible owner qualifies for and receives the special assessment level.

Eligible owners are:

- (1) People who are 65 years of age or older and such owners' surviving spouses who are 55 years of age or older or who have minor children.
- (2) People who have a service-connected disability rating of 50% or more, and those owners' surviving spouses who are 45 years of age or older or who have minor children.
- (3) The spouses of members of the armed forces 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 people 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.

However, such person's adjusted gross income reported on his/her federal tax return for the year prior to the application for the special assessment, cannot exceed \$69,463 for Tax Year 2013 (2014 in New Orleans).

Present law [R.S. 47:1712] requires people who qualify for the Special Assessment Level to complete and submit an application form certifying their qualifications for it. Act 55 of 2002 deleted a requirement for annual filing.

Present constitution, however, requires the eligible owners (above), in order to receive the special assessment level in a year subsequent to the year in which they first applied for it, to certify to the assessor of the parish or district that their adjusted gross income in the prior tax year satisfied the income requirement above. The present constitution specifically excludes from this requirement eligible owners 65 years of age or older or such owners' surviving spouses.

Proposed constitutional amendment also excludes from this annual certification requirement owners who are permanently totally disabled as described in paragraph (4) above.

Proposed constitutional amendment makes a technical change, correcting the citation which excludes the surviving spouse of those 65 years of age or older from the requirement of annual certification above, limiting it to those surviving spouses which the present constitution deems eligible to retain the Special Assessment Level, that is, those surviving spouses who are 55 years of age or older or who have minor children.

Specifies submission of the amendment to the voters at the statewide election to be held on Nov. 4, 2014.

Effective January 1, 2015.

(Amends Const. Art. VII, Sec. 18(G)(1)(a)(iv))