

2017 Regular Session

HOUSE BILL NO. 345

BY REPRESENTATIVES DAVIS, FOIL, AND STEVE CARTER

TAX/AD VALOREM-EXEMPTION: (Constitutional Amendment) Authorizes a parish local option concerning the amount of assessed value at which the homestead exemption shall apply

1 A JOINT RESOLUTION

2 Proposing to add Article VII, Section 20(A)(11) of the Constitution of Louisiana, relative  
3 to the homestead exemption for ad valorem tax; to authorize a parish governing  
4 authority to change the amount of assessed value at which the homestead exemption  
5 shall apply subject to limitations; to require approval by the electors; to provide for  
6 an effective date; to provide for submission of the proposed amendment to the  
7 electors; and to provide for related matters.

8 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members  
9 elected to each house concurring, that there shall be submitted to the electors of the state of  
10 Louisiana, for their approval or rejection in the manner provided by law, a proposal to add  
11 Article VII, Section 20(A)(11) of the Constitution of Louisiana, to read as follows:

12 §20. Homestead Exemption

13 Section 20.(A) Homeowners.

14 \* \* \*

15 (11) Notwithstanding any other provision of this Section to the contrary, a  
16 parish governing authority may provide by resolution or ordinance for the amount  
17 of assessed value at which the homestead exemption shall apply for purposes of  
18 those ad valorem taxes imposed in the parish to which the homestead exemption  
19 applies; however, in no case shall the amount of assessed valuation so established

1       exceed two thousand dollars. The resolution or ordinance shall only become  
2       effective after it is approved by a majority of the electors in the parish voting thereon  
3       in an election held for that purpose.

4   \*       \*       \*

5       Section 2. Be it further resolved that the provisions of the amendment contained in  
6 this Joint Resolution shall become effective on January 1, 2018.

7       Section 3. 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 October 14,  
9 2017.

10       Section 4. 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 authorize a parish governing authority,  
15               subject to voter approval, to establish the amount of a property's assessed  
16               value at which the homestead exemption shall apply, not to exceed two  
17               thousand dollars? (Effective January 1, 2018) (Adds Article VII, Section  
18               20(A)(11))

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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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HB 345 Original

2017 Regular Session

Davis

**Abstract:** Authorizes a parish governing authority, subject to voter approval, to establish the amount of assessed valuation at which the homestead exemption shall apply in that parish.

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 retains provisions of present constitution with respect to the \$7,500 homestead exemption and authorizes a parish governing authority by resolution or ordinance to establish an assessed value at which the homestead exemption shall apply in that parish, subject to voter approval. Further, the assessed value established as authorized under proposed constitutional amendment shall not exceed \$2,000 (\$20,000 of fair market value).

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 14, 2017.

Effective Jan. 1, 2018.

(Adds Const. Art. VII, §20(A)(11))