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## DIGEST

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HB 599 Original

2022 Regular Session

Beaulieu

**Abstract:** Provides for an ad valorem tax exemption for veterans with certain service-connected disability ratings less than 100% and their surviving spouses and requires 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))