

1 ~~(K)(1) On and after January 1, 2015, in addition to the homestead exemption~~
2 ~~authorized under the provisions of Article VII, Section 20 of this constitution, which~~
3 ~~applies to the first seven thousand five hundred dollars of the assessed valuation of~~
4 ~~property, the next seven thousand five hundred dollars of the assessed valuation of~~
5 ~~property receiving the homestead exemption that is owned and occupied by a veteran~~
6 ~~with a service-connected disability rating of one hundred percent unemployability~~
7 ~~or totally disabled by the United States Department of Veterans Affairs shall be~~
8 ~~exempt from ad valorem taxation. The surviving spouse of a deceased veteran with~~
9 ~~a service-connected disability rating of one hundred percent unemployability or~~
10 ~~totally disabled by the United States Department of Veterans Affairs shall be eligible~~
11 ~~for this exemption if the surviving spouse occupies and remains the owner of the~~
12 ~~property, whether or not the exemption was in effect on the property prior to the~~
13 ~~death of the veteran. If property eligible for the exemption provided for in this~~
14 ~~Paragraph has an assessed value in excess of fifteen thousand dollars, ad valorem~~
15 ~~property taxes shall apply to the assessment in excess of fifteen thousand dollars.~~

16 ~~(2) Notwithstanding any provision of this constitution to the contrary, the~~
17 ~~property assessment of a property for which this exemption has been claimed, to the~~
18 ~~extent of seven thousand five hundred dollars, shall not be treated as taxable property~~
19 ~~for purposes of any subsequent reappraisals and valuation for millage adjustment~~
20 ~~purposes under Article VII, Section 23(B) of this Constitution. The decrease in the~~
21 ~~total amount of ad valorem tax collected by a taxing authority as a result of the~~
22 ~~exemption shall be absorbed by the taxing authority and shall not create any~~
23 ~~additional tax liability for other taxpayers in the taxing district as a result of any~~
24 ~~subsequent reappraisal and valuation or millage adjustment. Implementation of the~~
25 ~~exemption authorized in this Paragraph shall neither trigger nor be cause for a~~
26 ~~reappraisal of property or an adjustment of millages pursuant to the provisions of~~
27 ~~Article VII, Section 23(B) of this constitution.~~

28 ~~(3)(a) The exemption provided for in this Paragraph shall extend and apply~~
29 ~~in a parish only if it is established through an election that shall be called by either~~

1 ~~an ordinance or a resolution from the parish governing authority. The proposition~~
2 ~~shall state that the exemption shall extend and apply in the parish and become~~
3 ~~effective only after the question of its adoption has been approved by a majority of~~
4 ~~the registered voters of the parish voting in an election held for that purpose.~~

5 ~~(b) If a parish held an election as provided by this Subparagraph and the~~
6 ~~electors approved the exemption prior to November 4, 2014, the parish may~~
7 ~~implement the exemption as amended by the statewide electors on November 4,~~
8 ~~2014, without holding an additional election.~~

9 (a) In addition to the homestead exemption authorized pursuant to the
10 provisions of Article VII, Section 20 of this constitution, which applies to the first
11 seven thousand five hundred dollars of the assessed valuation of property, the next
12 two thousand five hundred dollars of the assessed valuation of property receiving the
13 homestead exemption that is owned and occupied by a veteran with a service-
14 connected disability rating of fifty percent or more but less than seventy percent by
15 the United States Department of Veterans Affairs, shall be exempt from ad valorem
16 taxation. The surviving spouse of a deceased veteran with a service-connected
17 disability rating of fifty percent or more but less than seventy percent by the United
18 States Department of Veterans Affairs shall be eligible for this exemption if the
19 surviving spouse occupies and remains the owner of the property, whether or not the
20 exemption was in effect on the property prior to the death of the veteran. If property
21 eligible for the exemption provided for in this Subsubparagraph has an assessed
22 value in excess of ten thousand dollars, ad valorem property taxes shall apply to the
23 assessment in excess of ten thousand dollars.

24 (b) In addition to the homestead exemption authorized pursuant to the
25 provisions of Article VII, Section 20 of this constitution, which applies to the first
26 seven thousand five hundred dollars of the assessed valuation of property, the next
27 four thousand five hundred dollars of the assessed valuation of property owned and
28 occupied by a veteran with a service-connected disability rating of seventy percent
29 or more but less than one hundred percent by the United States Department of

1 Veterans Affairs, shall be exempt from ad valorem taxation. The surviving spouse
2 of a deceased veteran with a service-connected disability rating of seventy percent
3 or more but less than one hundred percent by the United States Department of
4 Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies
5 and remains the owner of the property, whether or not the exemption was in effect
6 on the property prior to the death of the veteran. If property eligible for the
7 exemption provided for in this Subsubparagraph has an assessed value in excess of
8 twelve thousand dollars, ad valorem property taxes shall apply to the assessment in
9 excess of twelve thousand dollars.

10 (c) In addition to the homestead exemption authorized pursuant to the
11 provisions of Article VII, Section 20 of this constitution, which applies to the first
12 seven thousand five hundred dollars of the assessed valuation of property, the
13 remaining assessed valuation of property receiving the homestead exemption that is
14 owned and occupied by a veteran with a service-connected disability rating of one
15 hundred percent unemployability or totally disabled by the United States Department
16 of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse
17 of a deceased veteran with a service-connected disability rating of one hundred
18 percent unemployability or totally disabled by the United States Department of
19 Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies
20 and remains the owner of the property, whether or not the exemption was in effect
21 on the property prior to the death of the veteran.

22 (2) Notwithstanding any provision of this constitution to the contrary, the
23 property assessment of a property for which an exemption established pursuant to
24 this Paragraph has been claimed, to the extent of the applicable exemption, shall not
25 be treated as taxable property for purposes of any subsequent reappraisals and
26 valuation for millage adjustment purposes pursuant to Article VII, Section 23(B) of
27 this constitution. The decrease in the total amount of ad valorem tax collected by a
28 taxing authority as a result of the exemption shall be absorbed by the taxing authority
29 and shall not create any additional tax liability for other taxpayers in the taxing

1 district as a result of any subsequent reappraisal and valuation or millage adjustment.
2 Implementation of the exemption authorized in this Paragraph shall neither trigger
3 nor be cause for a reappraisal of property or an adjustment of millages pursuant to
4 the provisions of Article VII, Section 23(B) of this constitution.

5 ~~(4)~~ (3) A trust shall be eligible for the exemption provided for in this
6 Paragraph as provided by law.

7 * * *

8 Section 2. Be it further resolved that this proposed amendment shall be submitted
9 to the electors of the state of Louisiana at the statewide election to be held on November 8,
10 2022.

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

15 Do you support an amendment to expand certain property tax exemptions for
16 property on which the homestead exemption is claimed for certain veterans
17 with disabilities? (Amends Article VII, Section 21(K))

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)]

HB 599 Engrossed

2022 Regular Session

Beaulieu

Abstract: Provides for an ad valorem tax exemption for veterans with certain service-connected disability ratings and their surviving spouses.

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% unemployability or totally disabled 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 exemption 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. Provides that 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. Allows for a parish to implement the exemption if it held an election prior to Nov. 4, 2014 without holding an additional election.

Proposed constitutional amendment repeals present constitution.

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.
- (3) For a veteran with a disability rating of 100% unemployability or totally disabled, the total assessed valuation of the property shall be exempt.

Proposed constitutional amendment provides that the proposed constitutional amendment 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.

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. Provides that implementation of the exemption shall neither trigger nor be cause for a reappraisal of property, or an adjustment of millages.

Proposed constitutional amendment retains present constitution and provides that these provisions apply to proposed constitutional amendment.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 8, 2022.

(Amends Const. Art. VII, §21(K))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Delete provisions in present constitution which provide for an additional \$7,500 homestead exemption for veterans with a service-connected disability rating of 100% unemployability or totally disabled.

2. Delete provisions in present constitution which provide that the additional \$7,5000 homestead exemption for veterans with a 100% disability rating shall only apply in parishes in which a separate election was held and a majority of electors voted in favor of the exemption.
3. Add provisions that create an ad valorem tax exemption that exempts the total assessed valuation of property which is receiving the homestead exemption and which is owned and occupied by a veteran with a service-connected disability rating of 100% unemployability or totally disabled.
4. Make changes to constitutional ballot language.
5. Make technical changes.