

2022 Regular Session

HOUSE BILL NO. 395

BY REPRESENTATIVE WILLARD

TAX/AD VALOREM TAX: (Constitutional Amendment) Removes the requirement that certain property owners annually certify income to receive the special assessment level for ad valorem property taxes

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19

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 for ad valorem property taxes; to exclude the requirement of annual certification of adjusted gross income for certain eligible owners; 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 of Louisiana, 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 and who has applied for and received the special assessment level may qualify for and receive the special assessment level in the subsequent year by certifying to the assessor of the parish,

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

9 * * *

10 Section 2. Be it further resolved that this proposed amendment shall be submitted
11 to the electors of the state of Louisiana at the statewide election to be held on November 8,
12 2022.

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

17 Do you support an amendment to remove the requirement that homeowners
18 who are permanently totally disabled must annually re-certify their income
19 to keep their special assessment level on their residences for property tax
20 purposes? (Amends Article VII, Section 18(G)(1)(a)(iv))

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 395 Engrossed 2022 Regular Session Willard

Abstract: Excludes certain eligible homeowners from the constitutional requirement to annually certify adjusted gross income for the purpose of receiving the ad valorem special assessment level.

Present constitution grants a special assessment level to certain 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.

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

Eligible owners are:

- (1) People who are 65 years of age or older.
- (2) People who have a service-connected disability rating of 50% or more.
- (3) Members of the armed forces of the U.S. or the La. National Guard who owned and occupied the property who are killed in action, missing in action or are a prisoner of war for a period exceeding 90 days.
- (4) People who are 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.

Present constitution further provides that a person is prohibited from receiving the special assessment if the person's adjusted gross income exceeds \$100,000. Further provides that for persons whose filing status is married filing separately, the adjusted gross income is determined by combining the adjusted gross income on both partners federal tax returns. Beginning 2026, the \$100,000 limit is adjusted annually by the Consumer Price Index.

Present constitution requires an eligible owner or other legally qualified representative to apply for the special assessment level by filing a signed application with the assessor.

Present constitution provides that to receive the special assessment level in a year subsequent to the year in which the owner first applied for it, the eligible owner shall certify to the assessor of the parish that the owner's adjusted gross income in the prior tax year satisfied the income requirement provided for in present constitution. Present constitution specifically excludes from this requirement eligible owners 65 years of age or older.

Proposed constitutional amendment also excludes from this annual certification requirement owners who are permanently totally disabled as described in present constitution.

Proposed constitutional amendment makes a technical change and removes language referencing multiple assessors in separate districts in Orleans Parish.

Present constitution provides that the special assessment remains on the property as long as the owner who is 65 years of age or older or the owner's surviving spouse who is 55 years of age or older or who has minor children remains the owner of the property.

Proposed constitutional amendment retains present constitution.

Present constitution exempts the surviving spouse of an owner who is 65 years of age or older from the annual certification requirement. Proposed constitutional requirement specifies that the exemption applies to a surviving spouse who is eligible to continue receiving the special assessment level pursuant to present constitution.

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

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