

RÉSUMÉ DIGEST

ACT 171 (HB 395)

2022 Regular Session

Willard

Existing 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.

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.

Existing 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 the federal tax returns of both partners. Beginning in 2026, the \$100,000 limit is adjusted annually by the Consumer Price Index.

Existing 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.

Existing 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 existing constitution. Existing constitution specifically excludes from this requirement eligible owners 65 years of age or older.

Proposed constitutional amendment adds an exclusion from this annual certification requirement for owners who are permanently totally disabled as described in existing constitution.

Proposed constitutional amendment removes obsolete language referencing multiple assessors in separate districts in Orleans Parish.

Existing 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.

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