

Regular Session, 2013

SENATE BILL NO. 104

BY SENATOR CROWE

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/AD VALOREM. Constitutional amendment to authorize homeowners, ages sixty-five years or older with financial hardship, to postpone the payment of ad valorem taxes on their homestead until death. (2/3 - CA13sl(A))

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 25(A)(1) and (F) of the Constitution of Louisiana, relative to ad valorem taxes; to provide for the postponement of the payment of ad valorem taxes in certain circumstances; to provide for postponement of taxes on certain homesteads; to provide for eligibility for claiming the postponement; to provide for an effective date; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

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, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 25(A)(1) and (F) of the Constitution of Louisiana, to read as follows:

§25. Tax Sales

Section 25.(A) Tax Sales. (1) ~~There~~ **On and after January 1, 2015, there** shall be no forfeiture of property for nonpayment of taxes. However, **except as provided in Section F of this Section,** at the expiration of the year in which the taxes are due, the collector, without suit, and after giving notice to the delinquent in the manner provided by law, shall advertise for sale the property on which the taxes

1 are due. The advertisement shall be published in the official journal of the parish or
 2 municipality, or, if there is no official journal, as provided by law for sheriffs' sales,
 3 in the manner provided for judicial sales. On the day of sale, the collector shall sell
 4 the portion of the property which the debtor points out. If the debtor does not point
 5 out sufficient property, the collector shall sell immediately the least quantity of
 6 property which any bidder will buy for the amount of the taxes, interest, and costs.
 7 The sale shall be without appraisalment. A tax deed by a tax collector shall be prima
 8 facie evidence that a valid sale was made.

9 * * *

10 (F) Postponement of Taxes. ~~The~~ **On and after January 1, 2015, the**
 11 legislature may postpone the payment of taxes, but only in **the following**
 12 **circumstances:**

13 **(1) In** cases of overflow, general conflagration, general crop destruction, or
 14 other public calamity, and may provide for the levying, assessing, and collecting of
 15 such postponed taxes. In such case, the legislature may authorize the borrowing of
 16 money by the state on its faith and credit, by bond issue or otherwise, and may levy
 17 taxes, or apply taxes already levied and not appropriated, to secure payment thereof,
 18 in order to create a fund from which loans may be made through the Interim
 19 Emergency Board to the governing authority of the parish where the calamity occurs.
 20 The money loaned shall be applied to and shall not exceed the deficiency in revenue
 21 of the parish or a political subdivision therein or of which the parish is a part, caused
 22 by postponement of taxes. No loan shall be made to a parish governing authority
 23 without the approval of the Interim Emergency Board.

24 **(2)(a) On and after January 1, 2015, in cases where a person of the age**
 25 **of sixty-five or older has a valid homestead exemption pursuant to Article VII,**
 26 **Section 20 and has been granted a special assessment pursuant to Article VII,**
 27 **Section 18(G), the tax assessor shall postpone the collection of taxes upon the**
 28 **application of a taxpayer who has an annual household income that does not**
 29 **exceed two hundred and fifty percent of the current federal poverty guidelines,**

taxpayer is at least sixty-five years of age, has a household income that does not exceed 250% of the current federal poverty guidelines, and makes application to the tax assessor for the postponement.

Proposed constitutional amendment provides that the postponed tax plus judicial interest will be due upon the death of the owner of the homestead.

Proposed constitutional amendment extends the postponement of taxes to the surviving spouse if the homestead is community property.

Specifies submission of the amendment to the voters at the statewide election to be held on November 4, 2014.

(Amends Article VII, Section 25(A)(1) and (F))