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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Carla S. Roberts.

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## DIGEST

Present constitution provides that the legislature may postpone the payment of taxes, but only in cases of overflow, general conflagration, general crop destruction, or other public calamity, and may provide for the levying, assessing, and collecting of such postponed taxes.

Proposed constitutional amendment provides, effective January 1, 2015, for the postponement of the payment of ad valorem taxes on a homestead in cases where the 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))