

SENATE BILL NO. 96

BY SENATOR ADLEY

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

A JOINT RESOLUTION

Proposing to amend Article VII, Section 21(K)(1) and (3) of the Constitution of Louisiana, relative to providing an exemption of seven thousand five hundred dollars of the assessed valuation on property owned and occupied by a veteran with a certain service-connected disability rating; to extend the same exemption to surviving spouses of such totally disabled veterans; 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 21(K)(1) and (3) of the Constitution of Louisiana, to read as follows:

§21. Other Property Exemptions

Section 21. In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt from ad valorem taxation:

* * *

(K)(1) ~~in~~ **On and after January 1, 2015, in** addition to the homestead exemption authorized under the provisions of Article VII, Section 20 of this constitution, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next seven thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of one hundred percent **unemployability or totally disabled** by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of one hundred

1 percent unemployability or totally disabled by the United States Department of
 2 Veterans Affairs shall be eligible for this exemption if the surviving spouse
 3 occupies and remains the owner of the property, whether or not the exemption was
 4 in effect on the property prior to the death of the veteran. If property eligible for the
 5 exemption provided for in this Paragraph has an assessed value in excess of fifteen
 6 thousand dollars, ad valorem property taxes shall apply to the assessment in excess
 7 of fifteen thousand dollars.

8 * * *

9 (3)(a) The exemption provided for in this Paragraph shall ~~only~~ extend and
 10 apply in a parish only if it is established through an election ~~which~~ that shall be
 11 called by either an ordinance or a resolution from the parish governing authority.
 12 The proposition shall state that the exemption shall extend and apply in the parish
 13 and become effective only after the question of its adoption has been approved by
 14 a majority of the registered voters of the parish voting in an election held for that
 15 purpose.

16 (b) If a parish held an election as provided by this Subparagraph and
 17 the electors approved the exemption prior to November 4, 2014, the parish may
 18 implement the exemption as amended by the statewide electors on November
 19 4, 2014, without holding an additional election.

20 * * *

21 Section 2. Be it further resolved that this proposed amendment shall be submitted
 22 to the electors of the state of Louisiana at the statewide election to be held on November 4,
 23 2014.

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

28 Do you support an amendment to provide that the homesteads of veterans
 29 with a service-connected disability rating of one hundred percent
 30 unemployability or totally disabled by the United States Department of

1 Veterans Affairs, and their surviving spouses, shall be exempt from ad
2 valorem taxation for up to one hundred fifty thousand dollars, and that a
3 parishwide vote shall not be required to implement this change in
4 qualification for the exemption?

5 (Amends Article VII, Section 21(K)(1) and (3))

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES