

Present constitution grants a Special Assessment Level to the following eligible 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 and such owners' surviving spouses who are 55 years of age or older or who have minor children.
- (2) People who have a service-connected disability rating of 50% or more, and those owners' surviving spouses who are 45 years of age or older or who have minor children.
- (3) The spouses of members of the armed forces who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding 90 days.
- (4) Any people 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.

However, such person's adjusted gross income reported on his/her federal tax return for the year prior to the application for the special assessment, cannot exceed \$69,463 for Tax Year 2013 (2014 in New Orleans).

Prior law [R.S. 47:1712] required people who qualify for the Special Assessment Level to complete and submit an application form certifying their qualifications. Act 55 of 2002 deleted a requirement for annual filing.

Present constitution, however, requires the eligible owners (above), in order to receive the special assessment level in a year subsequent to the year in which they first applied for it, to certify to the assessor of the parish or district that their adjusted gross income in the prior tax year satisfied the income requirement above. The present constitution specifically excludes from this requirement eligible owners 65 years of age or older or such owners' surviving spouses.

Proposed constitutional amendment also excludes from this annual certification requirement owners who are permanently totally disabled as described in paragraph (4) above.

Proposed constitutional amendment makes a technical change, correcting the citation which excludes the surviving spouse of those 65 years of age or older from the requirement of annual certification above, limiting it to those surviving spouses which the present constitution deems eligible to retain the Special Assessment Level, that is, those surviving spouses who are 55 years of age or older or who have minor children.

Proposed to become effective January 1, 2015.

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

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