

Regular Session, 2008

SENATE BILL NO. 231

BY SENATOR NEVERS

TAX/AD VALOREM. Constitutional amendment to lower the age at which the assessment value of residential property is "frozen" from 65 to 62. (2/3 - CA13s1(A))

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A JOINT RESOLUTION

Proposing to amend Article VII, Section (18)(G)(1)(a)(i)(aa) and (iv) and (2)(a)(i) of the Constitution of Louisiana, relative to assessments of ad valorem property taxes; to lower the age from sixty-five years of age to sixty-two years of age in order for an individual to qualify for the special assessment level; 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 (18) (G)(1)(a)(i)(aa) and (iv) and (2)(a)(i) of the Constitution of Louisiana, to read as follows:

§18. Ad Valorem Taxes

\* \* \*

Section 18.(G)(1) Special Assessment Level

\* \* \*

(aa) People who are sixty-five **two** years of age of older.

\* \* \*

1 (iv) Any owner who is below the age of sixty-~~five~~ **two** and who has applied  
 2 for and received the special assessment level may qualify for and receive the special  
 3 assessment level in the subsequent year by certifying to the assessor of the parish,  
 4 or in the parish of Orleans, the assessor of the district where the property is located,  
 5 that such person or persons' adjusted gross income in the prior tax year satisfied the  
 6 income requirement of this Section. The provisions of this Subsubparagraph (a)(iv)  
 7 shall not apply to an owner who has qualified for and received the special assessment  
 8 level for persons sixty-~~five~~ **two** years of age or older or to such owner's surviving  
 9 spouse as described in Subsubparagraph (a)(i) of this Subsubparagraph.

10 \* \* \*

11 (2) Provided such owner is qualified for and receives the special assessment  
 12 level, the special assessment level shall remain on the property as long as:

13 (a)(i) The owner who is sixty-~~five~~ **two** years of age or older, or that owner's  
 14 surviving spouse who is fifty-five years of age or older or who has minor children,  
 15 remains the owner of the property.

16 \* \* \*

17 Section 2. Be it further resolved that this proposed amendment shall be submitted  
 18 to the electors of the state of Louisiana at the statewide election to be held on November 4,  
 19 2008.

20 Section 3. Be it further resolved that this proposed constitutional amendment shall  
 21 apply to all tax years beginning on or after January 1, 2008.

22 Section 4. Be it further resolved that on the official ballot to be used at said election  
 23 there shall be printed a proposition, upon which the electors of the state shall be permitted  
 24 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall  
 25 read as follows:

26 To lower the age from sixty-five years of age to sixty-two years of age for an  
 27 individual to be eligible for the special assessment level at which the  
 28 assessment value of residential property is "frozen".

29 (Amends Article VII, Section (18)(G)(1)(a)(i)(aa) and (iv) and (2)(a)(i))

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Doiron.

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DIGEST

Proposed constitutional amendment changes the age from 65 to 62 to become eligible for the special assessment level on residential property.

Effective for tax years beginning on and after January 1, 2009.

Specifies submission of the amendment to the voters at the statewide election to be held on November 4, 2008.

(Amends Const. Art. VII, Sec. (18)(G)(1)(a)(i)(aa) and (iv) and (2)(a)(i))