

# Louisiana Property Tax Exemption

## Changes to Article VII, Section 21 of Louisiana Constitution

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 of Louisiana, for their approval or rejection in the manner provided by law, a proposal to add Article VII, Section 21(M) 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: (M)(1) For ad valorem taxes due in 2017 and thereafter, an unmarried 20 surviving spouse of a person who died while on active duty as a member of the 21 armed forces of the United States or the Louisiana National Guard, or while performing their duties as a state police officer, or a law enforcement or fire protection officer who qualified for the salary supplement authorized in Section 10(D)(3) of this Article is entitled to an exemption from ad valorem tax for the total assessed value of their homestead. The exemption shall apply beginning in the tax year in which the person died or 2017, whichever is later, and shall be applicable only if all of the following conditions are met: (a) The property is eligible for the homestead exemption and the property was the residence of the member of the armed forces of the United States or the Louisiana National Guard, the state police officer, or the law enforcement or fire protection officer when the member or officer died. (b) The surviving spouse has not remarried. (c) The surviving spouse annually provides evidence of their eligibility for the exemption in accordance with the requirements of Subparagraph (2) of this Paragraph. (2) Each assessor shall establish a procedure whereby a person may annually apply for the exemption. Eligibility for the exemption shall be established by the production of documents and certification of information by the surviving spouse to the assessor as follows: (a) In an initial application for the exemption, the surviving spouse shall produce documentation issued by their deceased spouse's employer evidencing the death. (b) For purposes of the continuation of an existing exemption, the surviving spouse shall annually provide a sworn statement to the assessor attesting to the fact that the surviving spouse has not remarried. (3) Once an unmarried surviving spouse has qualified for and taken the exemption, if the surviving spouse then acquires a different property which qualifies for the homestead exemption, the surviving spouse shall be entitled to an exemption in that subsequent homestead, the exemption being limited in value to the amount of the exemption claimed on the prior homestead in the last year for which the exemption was claimed. The assessor may require the submission of certain information concerning the amount of the exemption on the prior homestead for purposes of determining the extent of the exemption available for the subsequent homestead. Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on November 8,

2016. Section 3. Be it further resolved that this proposed amendment shall become effective December 1, 2016. 9 Section 4. Be it further resolved that on the official ballot to be used at the election, there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows: Do you support an amendment to authorize an exemption from ad valorem property tax for the total assessed value of the homestead of an unmarried surviving spouse of a person who died while on active duty as a member of the armed forces of the United States or the Louisiana National Guard, or while performing their duties as a state police, law enforcement, or fire protection officer? (Effective December 1, 2016) (Adds Article VII, Section 21(M))<sup>121</sup>