

STATEMENT OF PROPOSED CONSTITUTIONAL AMENDMENTS
November 8, 2022

In compliance with R.S. 18:431 and R.S. 18:552, a statement of the Proposed Constitutional Amendments in the order in which they will appear on the ballot for the November 8, 2022 election is provided as follows:

1. Do you support an amendment to increase to 65% the cap on the amount of monies in certain state funds that may be invested in stocks? (Amends Article VII, Sections 10.1(B), 10.8(B), 10.11(D), and 14(B))

Act 130 (2021 Regular Session)

Present constitution (Article VII, Section 10.1) creates the La. Education Quality Trust Fund and provides for funding thereof and use of monies in the fund. Provides that monies credited to the La. Education Quality Trust Fund pursuant to present constitution shall be invested by the treasurer.

Present constitution authorizes the treasurer to invest a maximum of 35% of monies in the La. Education Quality Trust Fund in equities.

Present constitution (Article VII, Section 10.8) creates the Millennium Trust and provides for funding thereof and use of the monies in the Trust. Further, ties the treasurer's investment authority for monies in the Millennium Trust to the authority granted for the La. Education Quality Trust Fund.

Proposed constitutional amendment increases the maximum amount of La. Education Quality Trust Fund monies that may be invested in equities from 35% to 65%. Otherwise retains present constitution.

Present constitution authorizes the legislature to increase to 50% the maximum amount of monies in the Millennium Trust that may be invested in equities through passage of a specific legislative instrument that receives the favorable vote of two-thirds of the members of each house.

Proposed constitutional amendment repeals this provision.

Present constitution (Article VII, Section 10.11) creates the Artificial Reef Development Fund and provides for funding thereof and use of the monies in the Fund.

Present constitution authorizes the treasurer to invest monies in the Artificial Reef Development Fund.

Proposed constitutional amendment authorizes a maximum of 65% of monies in the Artificial Reef Development Fund to be invested in equities. Otherwise retains present constitution.

Present constitution (Article VII, Section 14) generally prohibits the funds, credit, property, or things of value of the state or its political subdivisions from being loaned, pledged, or donated. Further prohibits the state or any of its political subdivisions from purchasing stock. Further provides exceptions to this general rule.

Present constitution provides an exception (Article VII, Section 14(B)(10)) to authorize funds in the Rockefeller Wildlife Refuge Trust and Protection Fund (R.S. 56:797) and the Russell Sage or Marsh Island Refuge Fund (R.S. 56:798) to be invested in equities.

Proposed constitutional amendment additionally authorizes monies in the Lifetime License Endowment Trust Fund (R.S. 56:649) to be invested in equities.

Present constitution prohibits more than 35% of the monies in the Rockefeller and Russell Sage Funds from being invested in stock.

Proposed constitutional amendment increases this cap from 35% to 65%. Further authorizes a maximum of 65% of monies in the Lifetime License Endowment Trust Fund to be invested in equities. Otherwise retains present constitution.

2. Do you support an amendment to expand certain property tax exemptions for property on which the homestead exemption is claimed for certain veterans with disabilities? (Amends Article VII, Section 21(K))

Act 172 (2022 Regular Session)

Present constitution provides that, in addition to the homestead exemption which applies to the first \$7,500 of the assessed valuation of property, the next \$7,500 of the assessed valuation of property receiving the homestead exemption which is owned and occupied by a veteran with a service-connected disability rating of 100% unemployability or totally disabled by the U.S. Dept. of Veterans Affairs shall be exempt from ad valorem tax. Further provides that this exemption shall apply to the surviving spouse of a deceased veteran with a disability rating of 100% whether or not the exemption was in effect on the property prior to the death of the veteran.

Present constitution provides that the exemption shall only extend and apply in a parish if it is established through an election which shall be called by either an ordinance or a resolution from the parish governing authority. Provides that the proposition shall state that the exemption shall extend and apply in the parish and become effective only after the question of its adoption has been approved by a majority of the registered voters of the parish voting in an election held for that purpose. Allows for a parish to implement the exemption if it held an election prior to Nov. 4, 2014 without holding an additional election.

Proposed constitutional amendment repeals present constitution and provides that, in addition to the homestead exemption which applies to the first \$7,500 of the assessed valuation of property, property receiving the homestead exemption which is owned and occupied by a veteran with a service-connected disability rating by the U.S. Dept. of Veterans Affairs shall be exempt from ad valorem tax as follows:

- (1) For a veteran with a disability rating of 50% or more but less than 70%, the next \$2,500 of the assessed valuation of the property shall be exempt. Provides that if property eligible for the exemption has an assessed value in excess of \$10,000, ad valorem property taxes shall apply to the assessment in excess of \$10,000.
- (2) For a veteran with a disability rating of 70% or more but less than 100%, the next \$4,500 of the assessed valuation of the property shall be exempt. Provides that if property eligible for the exemption has an assessed value in excess of \$12,000, ad valorem property taxes shall apply to the assessment in excess of \$12,000.
- (3) For a veteran with a disability rating of 100% unemployability or totally disabled, the total assessed valuation of the property shall be exempt.

Proposed constitutional amendment provides that the proposed constitutional amendment exemptions apply to the surviving spouse of a deceased veteran with the required disability rating, if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran.

Proposed constitutional amendment provides that the assessment of property for which the exemption has been claimed, shall not be treated as taxable property for purposes of any subsequent reappraisals and valuation for millage adjustment purposes under present constitution. Further provides that the decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the exemption shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment. Provides that implementation of the exemption shall neither trigger nor be cause for a reappraisal of property, or an adjustment of millages.

3. Do you support an amendment to allow classified civil service employees to support the election to public office of members of their own families? (Amends Article X, Sections 9 and 20)

Act 156 (2021 Regular Session)

Present constitution prohibits employees and members of a civil service commission, officers or employees in the classified service, and certain other officials associated with those systems from engaging in various political activities.

Proposed constitutional amendment provides an exception to the present constitution, to authorize such persons to support the election of an immediate family member. Defines

immediate family to mean a person's parent, his stepparent, his grandparent or stepgrandparent, his spouse and his spouse's parent or stepparent, his child and his child's spouse, his stepchild and his stepchild's spouse, his grandchild and his grandchild's spouse, his stepgrandchild and his stepgrandchild's spouse, his sibling and his sibling's spouse, his stepsibling and his stepsibling's spouse, and his half-sibling and his half-sibling's spouse. Defines support to mean attending campaign related events and appearing in campaign advertisements and photographs. Excludes employees of the registrars of voters or employees of the elections division of the Dept. of State who are in the classified service.

4. Do you support an amendment to allow local governments to waive water charges that are the result of damage to the water system not caused by the customer? (Amends Article VII, Section 14(B))

Act 155 (2021 Regular Session)

Present constitution prohibits the state and any political subdivision from loaning, pledging, or donating its funds, credit, property, or things of value. Provides exceptions.

Proposed constitutional amendment provides that present constitution does not prevent a local government from waiving charges for water if the charges are the result of water lost due to damage to the water delivery infrastructure and that damage is not the result of any act or failure to act by the customer.

5. Do you support an amendment to allow the levying of a lower millage rate by a local taxing authority while maintaining the authority's ability to adjust to the current authorized millage rate? (Amend Article VII, Section 23(C))

Act 133 (2021 Regular Session)

Present constitution establishes the mechanism by which ad valorem property tax millage rates are automatically adjusted in response to changes in the tax base resulting from reassessment or a change in the homestead exemption. Both the millage rate imposed in the year before the change in the base, as well as the maximum authorized millage rate, are adjusted so that the same amount of taxes is collected in the year after reappraisal as was collected in the prior year.

Present constitution authorizes an increase in a millage rate up to the prior year's maximum authorized rate by 2/3 vote of its governing body without voter approval. The maximum authorized rate is adjusted every four years due to statewide reassessment and may also be adjusted due to a change in the homestead exemption.

Proposed constitutional amendment allows a taxing authority to increase its millage rate up to the maximum authorized millage rate approved by the constitution and the taxing authority

until the authorized millage rate expires, rather than the present constitution's maximum authorized rate in effect the prior year.

6. Do you support an amendment to limit the amount of an increase in the assessed value of residential property subject to the homestead exemption in Orleans Parish following reappraisal at ten percent of the property's assessed value in the previous year? (January 1, 2023) (Amends Article VII, Section 18(F)(2)(a)(introductory paragraph) and Adds Article VII, Section 18(F)(3))

Act 129 (2021 Regular Session)

Present constitution requires property subject to ad valorem taxes to be listed on the assessment rolls at its assessed value which is a percentage of its fair market value. Requires all property subject to taxation to be reappraised and valued at intervals of not more than four years.

Present constitution authorizes a four-year phase-in of increases in the assessed value of residential property subject to the homestead exemption if the assessed value of immovable property increases by an amount which is greater than 50% of the property's value in the previous year.

Proposed constitutional amendment retains present constitution but limits, in Orleans Parish only, the amount of the increase in the assessed value of residential immovable property subject to the homestead exemption to no more than 10% of the property's assessed value in the previous year. Further provides that the decrease in the total amount of ad valorem tax collected in Orleans Parish as a result of this limitation on the assessed valuation shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment.

Proposed constitutional amendment prohibits implementation of the cap on the amount of the increase in assessed valuation of residential immovable property from triggering or causing a reappraisal of property or an adjustment of millages pursuant to the provisions of Article VII, Section 23(B) of the present constitution.

Proposed constitutional amendment shall not apply to the transfer or conveyance of ownership of the property. Following a transfer or conveyance, the collector shall calculate ad valorem taxes based on the property's fair market value. Further provides that the provisions of proposed constitutional amendment shall not apply to the extent the increase is attributable to construction on or improvements to the property.

7. Do you support an amendment to prohibit the use of involuntary servitude except as it applies to the otherwise lawful administration of criminal justice? (Amends Article I, Section 3)

Act 246 (2022 Regular Session)

Present constitution provides that slavery and involuntary servitude are prohibited, except in the case of involuntary servitude as punishment for a crime.

Proposed constitutional amendment changes present law to provide that slavery and involuntary servitude are prohibited except for the otherwise lawful administration of criminal justice.

8. Do you support an amendment to remove the requirement that homeowners who are permanently totally disabled must annually re-certify their income to keep their special assessment level on their residences for property tax purposes? (Amends Article VII, Section 18(G)(1)(a)(iv))

Act 171 (2022 Regular Session)

Present constitution grants a special assessment level to certain 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.
- (2) People who have a service-connected disability rating of 50% or more.
- (3) Members of the armed forces of the U.S. or the La. National Guard who owned and occupied the property who are killed in action, missing in action or are a prisoner of war for a period exceeding 90 days.
- (4) People who are 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.

Present constitution further provides that a person is prohibited from receiving the special assessment if the person's adjusted gross income exceeds \$100,000. Further provides that for persons whose filing status is married filing separately, the adjusted gross income is determined by combining the adjusted gross income on both partners' federal tax returns. Beginning in 2026, the \$100,000 limit is adjusted annually by the Consumer Price Index.

Present constitution requires an eligible owner or other legally qualified representative to apply for the special assessment level by filing a signed application with the assessor.

Present constitution provides that to receive the special assessment level in a year subsequent to the year in which the owner first applied for it, the eligible owner shall certify to the assessor of the parish that the owner's adjusted gross income in the prior tax year satisfied

the income requirement provided for in present constitution. Present constitution specifically excludes from this requirement eligible owners 65 years of age or older.

Proposed constitutional amendment also excludes from this annual certification requirement owners who are permanently totally disabled as described in present constitution.

Proposed constitutional amendment removes obsolete language referencing multiple assessors in separate districts in Orleans Parish.

Present constitution provides that the special assessment remains on the property as long as the owner who is 65 years of age or older or the owner's surviving spouse who is 55 years of age or older or who has minor children remains the owner of the property.

Proposed constitutional amendment retains present constitution.

Present constitution exempts the surviving spouse of an owner who is 65 years of age or older from the annual certification requirement and specifies that the exemption applies to a surviving spouse who is eligible to continue receiving the special assessment level pursuant to present constitution.

Proposed constitutional amendment retains present constitution.