

## LOUISIANA TAX COMMISSION



### AMENDED STATEWIDE ADVISORY 09-2020 (amended)

***Re: Act No. 369 of the 2020 Regular Session – Special Assessment Level***

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The constitutional amendment proposed by Act No. 369 of the 2020 Regular Session was adopted by the voters on November 3, 2020. The amendment increases the income threshold for a special assessment under La. Const. Art. VII, § 18(G)(1)(a)(ii) from \$50,000 (as annually adjusted by the Consumer Price Index) to \$100,000 (to be annually adjusted by the Consumer Price Index beginning in tax year 2026). The Commission issues this advisory and guidance for the uniform construction and application of this constitutional amendment.

Act No. 369 of the 2020 Regular Session does not provide for an effective date. A proposed constitutional amendment approved by the voters is effective 20 days after proclamation of adoption by the governor, unless the amendment provides otherwise. La. Const. Art. XIII, § 1(C). Also, as a general rule, a constitutional amendment is not retroactive unless intention is clearly expressed therein. *See, e.g., State v. Cousan*, 684 So. 2d 382, 392-93 (La. 1996). Governor John Bel Edwards issued a proclamation of adoption regarding Act No. 369 of the 2020 Regular Session on November 19, 2020. As such, the amendment will become effective on December 9, 2020.

The income threshold increase is effective during tax year 2020 (2021 for Orleans Parish) and thus, property owners may apply for special assessment level after December 9, 2020. Applications received prior to the end of the 2020 tax year (2021 for Orleans Parish) should be considered for the 2020 tax year (2021 for Orleans Parish). If such an owner qualifies for a special assessment level, even if after the closure of the assessment rolls, he is entitled to have his 2020 (2021 for Orleans) assessment frozen and applied in subsequent tax years (assuming he meets the qualifications in La. Const. art. VII, Sec. 18(G)). *See, e.g., Op. Att'y Gen. No. 07-0303* (Jan. 31, 2008); *Op. Att'y Gen. No. 07-0303A* (July 21, 2008).

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