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APR 25 2003
Opinion Number 03-0138

Mr. Eddie G. Gatlin, C.L.A.
Assessor, Parish of Jackson
101 Court House Bldg.
Jonesboro, LA 71251

4 Assessors
125 Homestead Exemption
129 Taxation
Article 7, Section 18(G) of Louisiana Constitution

If husband and wife own immovable property in community, only one needs to be sixty-five years of age or older to qualify for the special assessment provided for in Article 7, Section 18 (G) of the Louisiana Constitution.

Dear Mr. Gatlin:

A person who is sixty-five years old or older and who has a gross income of \$50,000 or less may apply for a special assessment level. This assessment is for residential property and essentially allows the assessment of the property to remain the same or not be increased as long as the property and the owner qualify for it. The particular language of the assessment, found in Article 7, Section 18 (G) (1) of the Louisiana Constitution refers to the property being owned and occupied by any person or persons sixty-five years of age or older. If property is owned by more than one person, i.e., a husband and wife in community, must both persons be sixty-five years of age or older to qualify for the assessment?

In short, we do not believe that both husband and wife must be sixty-five years of age or older to qualify for the assessment. Subsection (2)(a) of Article 7, Section 18 (G) specifically provides that the special assessment level shall remain on the property as long as the owner or the owner's surviving spouse who is fifty-five years of age or older remains eligible and applies annually for the special assessment. We previously opined that this subsection meant that if the property already qualified for and received the special assessment, a surviving spouse who is younger than sixty-five years of age may continue to enjoy the special assessment provided he remains income eligible and applies annually for the special assessment¹. We believe this implies that if property is owned in community, it is not necessary that both husband and wife be sixty-five years of age or older to apply for the special assessment. It is our opinion that only one need be sixty-five years of age or older. To interpret otherwise defeats the purpose for this subsection. And statutes and/or laws pertaining to a particular topic must be read together in order to have a clearer understanding and interpretation of them.

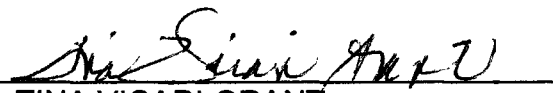
¹ Attorney General Opinion No. 00-21.

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We trust that this adequately responds to your request. If you have any questions or comments, please do not hesitate to contact me.

Yours very truly,

RICHARD P. IEYOUNG
Attorney General

BY: 
TINA VICARI GRANT
Assistant Attorney General

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