



CHARLES C. FOTI, JR.
ATTORNEY GENERAL

State of Louisiana

DEPARTMENT OF JUSTICE

P.O. BOX 94005

BATON ROUGE

70804-9005

January 27, 2004
Opinion Number 03-0184

Mr. Grover C. Austin, CPA
First Assistant Legislative Auditor
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

125 Homestead Exemption
La. R. S. 47:1705
Article 7, Section 20 of Louisiana Constitution

City of Kenner may not apply homestead exemption to municipal ad valorem taxes. Legislative Auditor should not certify the taxes.

Dear Mr. Austin:

The City of Kenner is applying the homestead exemption to its municipal ad valorem taxes. You question if such application is proper and you further question if it is within the auditor's authority not to certify these taxes.

In short, it is our opinion that the City of Kenner is improperly applying the homestead exemption to its municipal ad valorem taxes. We are further of the opinion that the auditor has authority not to certify the taxes.

Article 7, Section 20 of the Louisiana Constitution of 1974 specifically prohibits the application of the homestead exemption to municipal taxes. In fact, we previously opined to the City of Kenner, in fact, that such application is unconstitutional.¹ Our opinion remains the same.

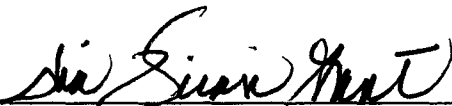
La. R.S. 47:1705 mandates that the Legislative Auditor review millages levied by each tax recipient body and determine whether the millage is in compliance with the constitution. The constitution prohibits the application of the homestead exemption to municipal ad valorem taxes and accordingly the auditor is within his authority not to certify these taxes. In fact, it is our opinion that the auditor cannot and should not certify these taxes.

¹ Attorney General Opinion No. 89-232

We trust that this adequately responds to your request. If you have any questions or comments, please contact our office. With kindest regards,

Yours very truly,

CHARLES C. FOTI, JR.
Attorney General

BY: 
TINA VICARI GRANT
Assistant Attorney General

CCF, jr./TVG/dam