

2025 Regular Session

HOUSE BILL NO.

BY

TAX/AD VALOREM TAX: To provide for ad valorem property tax provisions

1 AN ACT

2 To amend and reenact R.S. 47:1702 through 1716, and to enact R.S. 47:1701 and 1717  
3 through 1722 relative to the administration of ad valorem taxation; to provide for  
4 definitions; to provide for classification of property; to provide for valuation of  
5 property; to provide for reappraisal of property; to provide for special assessment  
6 level; to provide for ad valorem tax exemptions; to provide for the adjustment of  
7 millages; to provide for ad valorem tax assessors; to authorize and direct the  
8 Louisiana State Law Institute to re-designate certain provisions; and to provide for  
9 related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:1702 through 1716 are hereby amended and reenacted and R.S.  
12 47:1701 and 1717 through 1722 are hereby enacted to read as follows:

13 Subtitle III. Provisions Relating to Ad Valorem Taxes

14 Chapter 1. Annual Levy

15 §1702. Definitions

16 As used in this Subtitle, the following terms have the meaning ascribed to  
17 them in this Section, unless the context clearly indicates otherwise:

18 \* \* \*

19 (12) "Distributor" means a person engaged in the sale of products for resale  
20 or further processing for resale.

1           (13) "Business inventory" means the aggregate of those items of tangible  
2           personal property that are held for sale in the ordinary course of business, are  
3           currently in the process of production for subsequent sale, or are to physically  
4           become a part of the production of such goods.

5           (a) "Business inventory" shall include the following:

6           (i) Goods or commodities awaiting sale that include but are not limited to the  
7           merchandise of a retail or wholesale concern, the finished goods of a manufacturer,  
8           the commodities from farms, mines, and quarries, and goods that are used or trade-in  
9           merchandise and by-products of a manufacturer.

10           (ii) Goods or commodities that are in the course of production.

11           (iii) Raw materials and supplies that will be consumed in the Louisiana  
12           manufacturing process.

13           (iv) Any item of tangible personal property owned by a retailer that is  
14           available for or subject to a short-term rental and that will subsequently or ultimately  
15           be sold by the retailer. For purposes of this Section, the term "short-term rental"  
16           shall mean a rental of an item of tangible personal property for a period of less than  
17           three hundred sixty-five days, for an undefined period, or under an open-ended  
18           agreement.

19           (b) "Business inventory" shall not include the following:

20           (i) Oil stored in tanks held by a producer prior to the first sale of the oil, and  
21           oil otherwise exempt from ad valorem taxation pursuant to the provisions of law.

22           (ii) Items that would otherwise be considered inventory at any time following  
23           the initial lease by the taxpayer of such items. The provisions of this Item shall not  
24           include the rental of tangible personal property as provided for in Item (a)(iv) of this  
25           Paragraph.

26           (iii) Items that would otherwise be considered inventory any time after the  
27           taxpayer has commenced depreciating the item on the taxpayer's federal tax return.  
28           The provisions of this item shall not include the rental of tangible personal property  
29           as provided for in Item (a)(iv) of this Paragraph.

1           (iv) Items that have been subject to use by the taxpayer when owned for more  
2           than eighteen months. The provisions of this Item shall not include the rental of  
3           tangible personal property as provided for in Item (a)(iv) of this Paragraph.

4           (v) Items that are otherwise exempt from ad valorem taxation pursuant to  
5           law, including, goods, commodities, or personal property stored in the state for use  
6           in interstate commerce.

7           (14) "Manufacturer" shall mean one of the following:

8           (a) A person engaged in the business of working raw materials into wares  
9           suitable for use or which gives new shapes, qualities, or combinations to matter  
10           which already has gone through some artificial process.

11           (b) A person who meets the definition of "manufacturer" as provided in  
12           Subparagraph (a) of this Paragraph and who has claimed an ad valorem exemption  
13           pursuant to a contract with the State Board of Commerce and Industry as permitted  
14           by law for manufacturing establishments, during the taxable year in which the local  
15           inventory taxes were levied.

16           (15) "Retailer" means a person engaged in the sale of products to the ultimate  
17           consumer. The term "retailer" shall also include a person engaged in the short-term  
18           rental of tangible personal property classified under code numbers 532412 and  
19           532310 of the North American Industry Classification System published by the  
20           United States Bureau of Census and who is registered with the Department of  
21           Revenue, or its successor, as a retailer as defined in this Section.

22           §1703. Exemptions

23           A. Generally. ~~(1) Effective January 1, 1978, and thereafter, there~~ The  
24           following property shall be exempt from state, parish, and special ad valorem taxes:  
25           ~~all property which is declared to be exempt from taxation by Sections 20 and 21 of~~  
26           ~~Article VII of the Constitution and pursuant to the authority contained in Section 17~~  
27           ~~of Article VI of the Constitution, and no other. However, the exemption for a bona~~  
28           ~~fide homestead, as defined in Subparagraph (1) of Paragraph A of Section 20 of~~  
29           ~~Article VII of the Constitution, for the years 1978 through 1981 only, and in the~~

1 ~~parish of Orleans through 1982 only, shall be five thousand dollars of assessed~~  
 2 ~~valuation. Effective on the first day in January in each parish, in the year in which~~  
 3 ~~the appraisal and valuation provisions of Paragraph (F) of Section 18 of Article VII~~  
 4 ~~of the Constitution of Louisiana are implemented and thereafter, the exemption, for~~  
 5 ~~a bona fide homestead exemption as defined in Section 20 of Article VII of the~~  
 6 ~~Constitution, shall be seven thousand, five hundred dollars of the assessed valuation.~~

7 ~~(2) Any taxpayer entitled to the homestead exemption set forth in Article~~  
 8 ~~VII, Section 20 of the Constitution of Louisiana must own and occupy the homestead~~  
 9 ~~on or before December thirty-first of the calendar year in which the exemption is~~  
 10 ~~claimed regardless of its homestead exemption status as of January first of the~~  
 11 ~~calendar year in which the homestead exemption is claimed.~~

12 ~~B. Orleans Parish. In the parish of Orleans, the status of real and personal~~  
 13 ~~property on the first day of August of each year, except as provided in Paragraph~~  
 14 ~~(A)(2) of this Section, shall determine its liability for exemption from taxation for~~  
 15 ~~the following calendar year.~~

16 ~~C. Penalties for false statements. Any person who, either in his individual~~  
 17 ~~or representative capacity, knowingly makes any false statement or knowingly~~  
 18 ~~furnishes any false information in any affidavit or other document that he may~~  
 19 ~~present for the purpose of procuring or attempting to procure this tax exemption or~~  
 20 ~~benefit under the provisions of this Section, or who knowingly, for the purpose of~~  
 21 ~~securing such tax exemption, presents any affidavit or other document containing~~  
 22 ~~any false statement, or any person aiding, assisting or abetting any such person in~~  
 23 ~~unlawfully and knowingly securing or attempting to secure any such tax exemption,~~  
 24 ~~with knowledge of such false or illegal application or such false statement, shall be~~  
 25 ~~guilty of a misdemeanor punishable as hereinafter provided.~~

26 ~~Any assessor, deputy assessor, or other official, clerk or employee of the state~~  
 27 ~~or any of its political subdivisions, who knowingly reports, lists, or claims any~~  
 28 ~~property on which exemption from taxes under Sections 20 and 21 of Article VII of~~  
 29 ~~the constitution has been applied for, to be subject to a higher millage for taxation~~

1 purposes than is the true millage applicable thereto, shall be guilty of a misdemeanor,  
2 punishable as hereinafter provided.

3 Upon conviction for a violation of any of the provisions of this Subsection  
4 the offender shall be punishable by a fine of not less than one hundred dollars, nor  
5 more than five hundred dollars, or by imprisonment of not less than one month, nor  
6 more than six months, or both.

7 ~~D. Undivided ownership. The exemption for a bona fide homestead, as~~  
8 ~~provided for in Subsection A of this Section, when occupied by an heir in the direct~~  
9 ~~line in undivided ownership shall be granted to the full extent provided no other~~  
10 ~~homestead exemption is claimed by that person.~~

11 ~~E. For property damaged during a disaster or emergency, the following shall~~  
12 ~~apply:~~

13 ~~(1)(a) Any homestead receiving the homestead exemption that is damaged~~  
14 ~~or destroyed during a disaster or emergency declared by the governor whose owner~~  
15 ~~is unable to occupy the homestead on or before December thirty-first of a calendar~~  
16 ~~year due to such damage or destruction shall be entitled to claim the exemption by~~  
17 ~~filing with the assessor of the parish in which the homestead was located, an annual~~  
18 ~~affidavit of intent to return and reoccupy the homestead within a period of five years~~  
19 ~~from December thirty-first of the tax year in which the disaster occurred. In no event~~  
20 ~~shall more than one homestead exemption extend or apply to any person in this state.~~

21 ~~(b) For homesteads qualifying for the homestead exemption under the~~  
22 ~~provisions of this Paragraph, after expiration of the five-year period, the owner of a~~  
23 ~~homestead shall be entitled to claim and keep the exemption for a period not to~~  
24 ~~exceed two additional years by filing an annual affidavit of intent to return and~~  
25 ~~reoccupy the homestead with the assessor within the parish where the homestead is~~  
26 ~~situated. A homeowner shall be eligible for this extension only if the homeowner's~~  
27 ~~damage claim to repair or rebuild the damaged or destroyed homestead is filed and~~  
28 ~~pending in a formal appeal process with any federal, state, or local government~~  
29 ~~agency or program offering grants or assistance for repairing or rebuilding damaged~~

1       ~~or destroyed homes as a result of the disaster, or if a homeowner has a damage claim~~  
2       ~~filed and pending against the insurer of the property. The assessor shall require the~~  
3       ~~homeowner to provide official documentation from the government agency or~~  
4       ~~program evidencing the homeowner's participation in the formal appeal process or~~  
5       ~~official documentation evidencing the homeowner has a damage claim filed and~~  
6       ~~pending against the insurer of the property.~~

7               ~~(c) After expiration of the extension authorized in Subparagraph (b) of this~~  
8       ~~Paragraph, an assessor shall have the authority to grant up to three additional one-~~  
9       ~~year extensions of the homestead exemption on a case-by-case basis. A homeowner~~  
10       ~~shall only be eligible for an additional extension if the owner has made a good faith~~  
11       ~~attempt to secure a contractor or builder to complete the needed repairs or~~  
12       ~~reconstruction of the home but is unable to complete the project due to~~  
13       ~~uncontrollable contractor or builder delays. In order to qualify for this extension, the~~  
14       ~~homeowner shall provide to the assessor documentation evidencing good faith in~~  
15       ~~attempting to secure a contractor or builder to complete the project.~~

16               ~~(2)(a) Any owner entitled to the special assessment level set forth in Article~~  
17       ~~VII, Section 18(G) of the Constitution of Louisiana who is unable to occupy the~~  
18       ~~homestead on or before December thirty-first of a future calendar year due to~~  
19       ~~damage or destruction of the homestead caused by a disaster or emergency declared~~  
20       ~~by the governor shall be entitled to keep the special assessment level of the~~  
21       ~~homestead prior to its damage or destruction on the repaired or rebuilt homestead~~  
22       ~~provided the repaired or rebuilt homestead is occupied by the owner within five~~  
23       ~~years from December thirty-first of the year following the disaster. The assessed~~  
24       ~~value of the land and buildings on which the homestead was located prior to its~~  
25       ~~damage shall not be increased above its assessed value immediately prior to the~~  
26       ~~damage or destruction described in this Paragraph. If the property owner receives a~~  
27       ~~homestead exemption on another homestead during the same five-year period, the~~  
28       ~~damaged or destroyed property shall not be entitled to keep the special assessment~~  
29       ~~level, and the land and buildings shall be assessed in that year at the percentage of~~

1 ~~fair market value set forth in the constitution. In addition, the owner must also~~  
2 ~~maintain the homestead exemption set forth in Article VII, Section 20(A)(10) of the~~  
3 ~~Constitution of Louisiana to qualify for the special assessment level set forth in~~  
4 ~~Article VII, Section 18(G)(5) of the Constitution of Louisiana:~~

5 ~~(b) Any owner entitled to the special assessment level as provided for in this~~  
6 ~~Paragraph who is unable to reoccupy his homestead within five years from~~  
7 ~~December thirty-first of the year following the disaster shall be eligible for an~~  
8 ~~extension of the special assessment level on the homestead for a period not to exceed~~  
9 ~~two years. A homeowner shall be eligible for this extension only if the homeowner's~~  
10 ~~damage claim is filed and pending in a formal appeal process with any federal, state,~~  
11 ~~or local government agency or program offering grants or assistance for repairing or~~  
12 ~~rebuilding damaged or destroyed homes as a result of the disaster, or if a homeowner~~  
13 ~~has a damage claim filed and pending against the insurer of the property. The~~  
14 ~~homeowner shall apply for this extension of the special assessment level with the~~  
15 ~~assessor of the parish in which the homestead is located. The assessor shall require~~  
16 ~~the homeowner to provide official documentation from the government agency or~~  
17 ~~program evidencing the homeowner's participation in the formal appeal process or~~  
18 ~~official documentation evidencing the homeowner has a damage claim filed and~~  
19 ~~pending against the insurer of the property.~~

20 ~~(c) After expiration of the extension authorized in Subparagraph (b) of this~~  
21 ~~Paragraph, an assessor shall have the authority to grant up to three additional one-~~  
22 ~~year extensions of the special assessment level on a case-by-case basis. A~~  
23 ~~homeowner shall only be eligible for an additional extension if the owner has made~~  
24 ~~a good faith attempt to secure a contractor or builder to complete the needed repairs~~  
25 ~~or reconstruction of the home but is unable to complete the project due to~~  
26 ~~uncontrollable contractor or builder delays. In order to qualify for this extension, the~~  
27 ~~homeowner shall provide to the assessor documentation evidencing good faith in~~  
28 ~~attempting to secure a contractor or builder to complete the project.~~

29 (1) Public lands and other public property used for public purposes. Land or

1 property owned by another state or owned by a political subdivision of another state  
2 shall not be exempt under this Section.

3 (2)(a)(i)(aa) Property owned by a nonprofit corporation or association  
4 organized and operated exclusively for religious, dedicated places of burial,  
5 charitable, health, welfare, fraternal, or educational purposes, no part of the net  
6 earnings of which inure to the benefit of any private shareholder or member thereof  
7 and that is declared to be exempt from federal or state income tax.

8 (bb) Medical equipment leased for a term exceeding five years to a nonprofit  
9 corporation or association that owns or operates a small, rural hospital and that uses  
10 the equipment solely for health care purposes at the hospital, provided that the  
11 property shall be exempt only during the term of the lease to such a corporation or  
12 association, and further provided that "small, rural hospital" shall mean a hospital  
13 that meets all of the following criteria:

14 (I) It has less than fifty Medicare-licensed acute care beds.

15 (II) It is located in a municipality with a population of less than ten thousand  
16 that has been classified as an area with a shortage of health manpower by the United  
17 States Health Service.

18 (ii) Property leased to a nonprofit corporation or association for use solely as  
19 housing for homeless persons, as defined by regulation adopted by the Louisiana Tax  
20 Commission or its successor provided that the term of the lease shall be for at least  
21 five years, that as a condition of entering into the lease the property be in compliance  
22 with all applicable health and sanitation codes for use as housing for homeless  
23 persons, that the lease shall provide that compensation to be paid the lessor shall not  
24 exceed one dollar per year, and that such contract of lease shall recite that the  
25 property shall be used exclusively for the purpose of housing the homeless, and  
26 further provided that at such time as the property is no longer used solely as housing  
27 for homeless persons, the property shall no longer be exempt from taxation.

28 (b) Property of a bona fide labor organization representing its members or  
29 affiliates in collective bargaining efforts.



1           (c) Property of an organization such as a lodge or club organized for  
2           charitable and fraternal purposes and practicing the same, and property of a nonprofit  
3           corporation devoted to promoting trade, travel, and commerce, and also property of  
4           a trade, business, industry or professional society or association, if that property is  
5           owned by a nonprofit corporation or association organized under the laws of this  
6           state for such purposes.

7           (d)(i) None of the property listed in this Paragraph shall be exempt if owned,  
8           operated, leased, or used for commercial purposes unrelated to the exempt purposes  
9           of the corporation or association.

10           (ii)(aa) None of the property listed in this Paragraph shall be exempt if the  
11           property is owned by a nonprofit corporation or association and the governing  
12           authority of the municipality or parish in which the property is located determines  
13           all of the following:

14           (I) The property is leased as housing, is in a state of disrepair, and manifests  
15           conditions which endanger the health or safety of the public.

16           (II) The owner of the property habitually neglects maintenance of the  
17           property as evidenced by three or more sustained code enforcement violations issued  
18           for the property in the prior twelve months for matters that endanger the health or  
19           safety of residents of the property or of persons in the area surrounding the property.  
20           For purposes of this Subsubitem, matters deemed to endanger health or safety  
21           include structural instability due to deterioration; injurious or toxic ventilation;  
22           contaminated or inoperable water supply; holes, breaks, rotting materials, or mold  
23           in walls; roof defects that admit rain; unsecured overhang extensions in danger of  
24           collapse; a hazardous electrical system; improper connection of fuel-burning  
25           appliances or equipment; an inactive or inoperable fire detection system; an  
26           unsecured or contaminated swimming pool; or any combination of these.

27           (bb) An ad valorem tax exemption denied or revoked pursuant to the  
28           provisions of Subitem (aa) of this Item may be issued or reinstated if the governing

1 authority of the municipality or parish in which the property is located determines  
2 that the conditions enumerated in Subitem (aa) of this Item no longer exist.

3 (3)(a) Cash on hand or deposit.

4 (b) Stocks and bonds, except bank stocks, the tax on which shall be paid by  
5 the banking institution.

6 (c) Obligations secured by mortgage on property located in Louisiana and the  
7 notes or other evidence thereof.

8 (d) Loans by life insurance companies to policyholders, if secured solely by  
9 their policies.

10 (e) The legal reserve of domestic life insurance companies.

11 (f) Loans by a homestead or building and loan association to its members, if  
12 secured solely by stock of the association.

13 (g) Debts due for merchandise or other articles of commerce or for services  
14 rendered.

15 (h) Obligations of the state or its political subdivisions.

16 (i) Personal property used in the home or on loan in a public place.

17 (j) Irrevocably dedicated places of burial held by individuals for purposes of  
18 burial of themselves or members of their families.

19 (k) Agricultural products while owned by the producer, agricultural  
20 machinery, and other implements used exclusively for agricultural purposes, animals  
21 on the farm, and property belonging to an agricultural fair association.

22 (l) Property used for cultural, Mardi Gras carnival, or civic activities and not  
23 operated for profit to the owners.

24 (m) Rights-of-way granted to the State Department of Highways.

25 (n) Boats using gasoline as motor fuel.

26 (o) Commercial vessels used for gathering seafood for human consumption.

27 (p) Ships and oceangoing tugs, towboats, and barges engaged in international  
28 trade and domiciled in Louisiana ports. However, this exemption shall not apply to

1 harbor, wharf, shed, and other port dues or to any vessel operated in the coastal trade  
2 of the states of the United States.

3 (q) Materials, boiler fuels, and energy sources used by public utilities to fuel  
4 the generation of electricity.

5 (r) All incorporeal movables of any kind or nature whatsoever, except public  
6 service properties, bank stocks, and credit assessments on premiums written in  
7 Louisiana by insurance companies and loan and finance companies. For purposes of  
8 this Section, incorporeal movables shall have the meaning set forth in the Louisiana  
9 Civil Code of 1870, as amended.

10 (s) All artwork including sculptures, glass works, paintings, drawings, signed  
11 and numbered posters, photographs, mixed media, collages, or any other item which  
12 would be considered as the material result of a creative endeavor which is listed as  
13 a consignment article by an art dealer.

14 (4)(a) Raw materials, goods, commodities, and articles imported into this  
15 state from outside the states of the United States provided that one of the following  
16 conditions is met:

17 (i) The imports remain on the public property of the port authority or docks  
18 of the common carrier where they first entered this state.

19 (ii) The imports, other than minerals and ores of the same kind as any mined  
20 or produced in this state and manufactured articles, are held in this state in the  
21 original form in bales, sacks, barrels, boxes, cartons, containers, or other original  
22 packages, and raw materials held in bulk as all or a part of the new material  
23 inventory of manufacturers or processors, solely for manufacturing or processing.

24 (iii) The imports are held by an importer in any public or private storage in  
25 the original form in bales, sacks, barrels, boxes, cartons, containers, or other original  
26 packages and agricultural products in bulk. This exemption shall not apply to these  
27 imports when held by a retail merchant as part of his stock-in-trade for sale at retail.

28 (b) Raw materials, goods, commodities, and other articles being held on the  
29 public property of a port authority, on docks of any common carrier, or in a

1 warehouse, grain elevator, dock, wharf, or public storage facility in this state for  
2 export to a point outside the states of the United States.

3 (c)(i) Goods, commodities, and personal property in public or private storage  
4 while in transit through this state which are moving in interstate commerce through  
5 or over the territory of the state or which are in public or private storage within  
6 Louisiana, having been shipped from outside Louisiana for storage in transit to a  
7 final destination outside Louisiana, whether such destination was specified when  
8 transportation began or afterward.

9 (d) Property described in this Paragraph, whether or not entitled to  
10 exemption, shall be reported to the proper taxing authority on the forms required by  
11 law.

12 (5) Motor vehicles used on the public highways of this state, from state,  
13 parish, municipal, and special ad valorem taxes.

14 (6)(a) Notwithstanding any contrary provision of this Section, the State Board  
15 of Commerce and Industry or its successor, with the approval of the governor, may  
16 enter into contracts for the exemption from ad valorem taxes of a new manufacturing  
17 establishment or an addition to an existing manufacturing establishment, on such  
18 terms and conditions as the board, with the approval of the governor, deems in the  
19 best interest of the state.

20 (b) The exemption shall be for an initial term of no more than five calendar  
21 years, and may be renewed for an additional five years. All property exempted shall  
22 be listed on the assessment rolls and submitted to the Louisiana Tax Commission or  
23 its successor, but no taxes shall be collected thereon during the period of exemption.

24 (c) The terms "manufacturing establishment" and "addition" as used herein  
25 shall mean a new plant or establishment or an addition or additions to any existing  
26 plant or establishment which engages in the business of working raw materials into  
27 wares suitable for use or which gives new shapes, qualities or combinations to matter  
28 which already has gone through some artificial process.

1           (7) Coal or lignite stockpiled in Louisiana for use in Louisiana for industrial  
2           or manufacturing purposes or for boiler fuel, gasification, feedstock, or process  
3           purposes.

4           (8) Notwithstanding any contrary provision of this Section, the State Board  
5           of Commerce and Industry or its successor, with the approval of the governor and  
6           the local governing authority, may enter into contracts granting to a property owner,  
7           who proposes the expansion, restoration, improvement, or development of an  
8           existing structure or structures in a downtown, historic, or economic development  
9           district established by a local governing authority or in accordance with law, the right  
10           for an initial term of five years after completion of the work to pay ad valorem taxes  
11           based upon the assessed valuation of the property for the year prior to the  
12           commencement of the expansion, restoration, improvement, or development.  
13           Contracts may be renewed, subject to the same conditions, for an additional five  
14           years extending such right for a total of ten years from completion of the work.

15           (9)(a) Notwithstanding any contrary provision of this Section, the authority  
16           or district charged with economic development of each parish is hereby authorized  
17           to enter into contracts for the exemption from parish, municipal, and special ad  
18           valorem taxes of goods held in inventory by distribution centers. In the absence of  
19           the existence of an economic development authority or district, the parish governing  
20           authority is authorized to grant contracts of exemption as are provided for in this  
21           Paragraph.

22           (b) The contract for exemption shall be on the terms and to the extent, up to  
23           and including the full assessed valuation of the goods held in inventory, as the  
24           economic development authority or district deems in the best interest of the parish.  
25           However, prior to entering into each individual contract, the economic development  
26           authority or district must request and receive written approval of the contract,  
27           including its terms and an estimated fiscal impact, from each affected tax recipient  
28           body in the parish, as evidenced by a favorable vote of a majority of the members of  
29           the governing authority of the tax recipient body. Failure to receive all required

1 approvals from the tax recipient bodies before entering into a contract shall render  
2 the contract null and void and of no effect.

3 (c) The term "distribution center" as used herein shall mean an establishment  
4 engaged in the sale of products for resale or further processing for resale. The term  
5 "goods held in inventory" as used herein shall mean goods or products which have  
6 been given new shapes, qualities, or combinations through some artificial process  
7 and does not include raw materials such as natural gas, crude oil, sulphur, or timber  
8 or goods or products held for sale to consumers.

9 (10)(a) Drilling rigs used exclusively for the exploration and development of  
10 minerals outside the territorial limits of the state in Outer Continental Shelf waters  
11 which are within the state for the purpose of being stored or stacked for use outside  
12 the territorial limits of the state, or for the purpose of being converted, renovated, or  
13 repaired, and any property in the state for the purpose of being incorporated in, or to  
14 be used in the operation of said drilling rigs.

15 (b) The exemption provided in this Paragraph shall be applicable in any  
16 parish in which the exemption has been approved by a majority of the electors of the  
17 parish voting thereon at an election called for that purpose.

18 (11)(a)(i) In addition to the homestead exemption, which applies to the first  
19 seven thousand five hundred dollars of the assessed valuation of property, the next  
20 two thousand five hundred dollars of the assessed valuation of property receiving the  
21 homestead exemption that is owned and occupied by a veteran with a  
22 service-connected disability rating of fifty percent or more but less than seventy  
23 percent by the United States Department of Veterans Affairs shall be exempt from  
24 ad valorem taxation. The surviving spouse of a deceased veteran with a  
25 service-connected disability rating of fifty percent or more but less than seventy  
26 percent by the United States Department of Veterans Affairs shall be eligible for this  
27 exemption if the surviving spouse occupies and remains the owner of the property,  
28 whether or not the exemption was in effect on the property prior to the death of the  
29 veteran. If property eligible for the exemption provided for in this Item has an

1 assessed value in excess of ten thousand dollars, ad valorem property taxes shall  
2 apply to the assessment in excess of ten thousand dollars.

3 (ii) In addition to the homestead exemption, which applies to the first seven  
4 thousand five hundred dollars of the assessed valuation of property, the next four  
5 thousand five hundred dollars of the assessed valuation of property owned and  
6 occupied by a veteran with a service-connected disability rating of seventy percent  
7 or more but less than one hundred percent by the United States Department of  
8 Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of  
9 a deceased veteran with a service-connected disability rating of seventy percent or  
10 more but less than one hundred percent by the United States Department of Veterans  
11 Affairs shall be eligible for this exemption if the surviving spouse occupies and  
12 remains the owner of the property, whether or not the exemption was in effect on the  
13 property prior to the death of the veteran. If property eligible for the exemption  
14 provided for in this Item has an assessed value in excess of twelve thousand dollars,  
15 ad valorem property taxes shall apply to the assessment in excess of twelve thousand  
16 dollars.

17 (iii) In addition to the homestead exemption, which applies to the first seven  
18 thousand five hundred dollars of the assessed valuation of property, the remaining  
19 assessed valuation of property receiving the homestead exemption that is owned and  
20 occupied by a veteran with a service-connected disability rating of one hundred  
21 percent unemployability or totally disabled by the United States Department of  
22 Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of  
23 a deceased veteran with a service-connected disability rating of one hundred percent  
24 unemployability or totally disabled by the United States Department of Veterans  
25 Affairs shall be eligible for this exemption if the surviving spouse occupies and  
26 remains the owner of the property, whether or not the exemption was in effect on the  
27 property prior to the death of the veteran.

28 (b) Notwithstanding any provision of the law to the contrary, the property  
29 assessment of a property for which an exemption established pursuant to this

1 Paragraph has been claimed, to the extent of the applicable exemption, shall not be  
2 treated as taxable property for purposes of any subsequent reappraisals and valuation  
3 for millage adjustment purposes. The decrease in the total amount of ad valorem tax  
4 collected by a taxing authority as a result of the exemption shall be absorbed by the  
5 taxing authority and shall not create any additional tax liability for other taxpayers  
6 in the taxing district as a result of any subsequent reappraisal and valuation or  
7 millage adjustment. Implementation of the exemption authorized in this Paragraph  
8 shall neither trigger nor be cause for a reappraisal of property or an adjustment of  
9 millages.

10 (c) A trust shall be eligible for the exemption provided for in this Paragraph.

11 (12)(a) Except as otherwise provided herein, property owned or leased by,  
12 and used by, a targeted non-manufacturing business in the operation of its facility,  
13 including buildings, improvements, equipment, and other property necessary or  
14 beneficial to such operation, according to a program and pursuant to contracts of  
15 exemption which contain terms and conditions. Land underlying the facility and  
16 other property pertaining to the facility on which ad valorem taxes have previously  
17 been paid, inventories, consumables, and property eligible for the manufacturing  
18 exemption provided by Paragraph (6) of this Subsection, shall not be exempt under  
19 this Paragraph.

20 (b) Ad valorem taxes shall apply to the assessed valuation of the first ten  
21 million dollars or ten percent of fair market value, whichever is greater, and this  
22 amount of property shall not be exempt under this Paragraph.

23 (c) A targeted non-manufacturing business means at least fifty percent of  
24 such business' total annual sales from a site or sites in the state is to out-of-state  
25 customers or buyers, or to in-state customers or buyers but the product or service is  
26 resold by the purchaser to an out-of-state customer or buyer for ultimate use, or to  
27 the federal government, or any combination thereof.

28 (d) A contract for the exemption shall be available only in parishes which  
29 have agreed to participate.



1           (13) There is hereby established an exemption from ad valorem tax for the  
2           total assessed value of the homestead of the unmarried surviving spouse of a person  
3           who died under the conditions enumerated in Item (a)(i) of this Paragraph, and if the  
4           conditions established in Item (a)(i) of this Paragraph are met.

5           (a)(i) The exemption shall apply beginning in the tax year in which any of the  
6           following persons died:

7           (aa) A member of the armed forces of the United States or Louisiana National  
8           Guard who died while on duty.

9           (bb) A state police officer who died while on duty.

10          (cc) A law enforcement or fire protection officer who qualified for the salary  
11          supplement authorized in Article VII, Section 14(D)(3) of the Constitution of  
12          Louisiana who died while on duty or who would have qualified if he had completed  
13          the first year of his employment before his death.

14          (dd) An emergency medical responder, technician, or paramedic, as such  
15          terms may be defined by law, who died while performing the duties of their  
16          employment.

17          (ee) A volunteer firefighter, verified by the Office of the State Fire Marshal  
18          to have died while performing firefighting duties.

19          (ii)(aa) The property is eligible for the homestead exemption and the property  
20          was the residence of a person listed within Item (i) of this Subparagraph at the time  
21          of that person's death.

22          (bb) The surviving spouse has not remarried.

23          (cc) The surviving spouse annually provides evidence of their eligibility for  
24          the exemption in accordance with the requirements of Subparagraph (b) of this  
25          Paragraph.

26          (b) Each assessor shall establish a procedure whereby a person may annually  
27          apply for the exemption. Eligibility for the exemption shall be established by the  
28          production of documents and certification of information by the surviving spouse to  
29          the assessor as follows:

1           (i) In an initial application for the exemption, the surviving spouse shall  
2           produce documentation issued by their deceased spouse's employer evidencing the  
3           death.

4           (ii) For purposes of the continuation of an existing exemption, the surviving  
5           spouse shall annually provide a sworn statement to the assessor attesting to the fact  
6           that the surviving spouse has not remarried.

7           (c) Once an unmarried surviving spouse has qualified for and taken the  
8           exemption, if the surviving spouse then acquires a different property which qualifies  
9           for the homestead exemption, the surviving spouse shall be entitled to an exemption  
10           on that subsequent homestead, the exemption being limited in value to the amount  
11           of the exemption claimed on the prior homestead in the last year for which the  
12           exemption was claimed. The assessor may require the submission of certain  
13           information concerning the amount of the exemption on the prior homestead for  
14           purposes of determining the extent of the exemption available for the subsequent  
15           homestead.

16           (d) A trust shall be eligible for the exemption provided for in this Paragraph.

17           (14)(a) All property delivered to a construction project site for the purpose  
18           of incorporating the property into any tract of land, building, or other construction  
19           as a component part, including the type of property that may be deemed to be a  
20           component part once placed on an immovable for its service and improvement  
21           pursuant to the provisions of the Louisiana Civil Code of 1870, as amended. The  
22           exemption provided for in this Paragraph shall be applicable until the construction  
23           project for which the property has been delivered is complete. A construction project  
24           shall be deemed complete when construction is finished to the extent that the project  
25           can be used or occupied for its intended purpose. A construction project shall not be  
26           deemed complete during its inspection, testing, or commissioning stages, as defined  
27           by reasonable industry standards.

28           (b) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,  
29           this exemption shall not apply to any of the following:

1           (i) Any portion of a construction project that is complete, available for its  
2           intended use, or operational on the date that property is assessed.

3           (ii) For projects constructed in two or more distinct phases, any phase of the  
4           construction project that is complete, available for its intended use, or operational on  
5           the date the property is assessed.

6           (iii) Any public service property, unless the public service property is  
7           otherwise eligible for an exemption provided by any other provision of law.

8           (15)(a) In addition to the homestead, which applies to the first seven thousand  
9           five hundred dollars of the assessed valuation of property, a parish governing  
10           authority may approve an ad valorem tax exemption of up to two thousand five  
11           hundred dollars of the assessed valuation of property receiving the homestead  
12           exemption that is owned and occupied by a qualified first responder.

13           (b) For the purposes of this Paragraph, "first responder" shall mean a  
14           volunteer firefighter who has completed within the tax year no fewer than  
15           twenty-four hours of firefighter continuing education and is an active member of the  
16           Louisiana State Firemen's Association or is on the departmental personnel roster of  
17           the Volunteer Firefighter Insurance Program of the office of state fire marshal. For  
18           the purposes of this Paragraph, "first responder" shall also mean a full-time public  
19           employee whose duties include responding rapidly to an emergency and who resides  
20           in the same parish in which their employer is located. The term includes the  
21           following:

22           (i) Peace officer, which means any sheriff, police officer, or other person  
23           deputized by proper authority to serve as a peace officer.

24           (ii) Fire protection personnel.

25           (iii) An individual certified as emergency medical services personnel.

26           (iv) An emergency response operator or emergency services dispatcher who  
27           provides communication support services for an agency by responding to requests  
28           for assistance in emergencies.

1           (c) The exemption provided for in this Paragraph shall only apply in a parish  
2           if it is approved by the parish governing authority.

3           (d) Each tax assessor shall establish a procedure whereby a person may  
4           annually apply for the exemption which shall include the production of documents  
5           by the first responder. In the application for the exemption, the first responder shall  
6           produce documentation issued by his employer evidencing employment for the  
7           taxable period for which the exemption is being requested.

8           (e) Notwithstanding any provision of the law to the contrary, any decrease  
9           in the total amount of ad valorem tax collected by the taxing authority as a result of  
10           an ad valorem tax exemption granted pursuant to this Paragraph shall be absorbed  
11           by the taxing authority and shall not create any additional tax liability for other  
12           taxpayers in the taxing district as a result of any subsequent reappraisal and valuation  
13           or millage adjustment. Implementation of the exemption authorized in this Paragraph  
14           shall neither trigger nor be cause for a reappraisal of property or an adjustment of  
15           millages.

16           B.(1) There shall be an optional ad valorem tax exemption on items  
17           constituting business inventory, including goods which are held for sale and goods  
18           in production or for ultimate consumption in the production of goods or services for  
19           sale.

20           (2) The exemption provided for in this Subsection shall only apply in parishes  
21           in which the sheriff, school board, and the parish governing authority elect to exempt  
22           business inventory from ad valorem taxation.

23           (3) The exemption election shall be evidenced in writing and shall indicate  
24           if the parish will implement the full exemption immediately or over a period not to  
25           exceed five years. The election shall be made no later than August 1, 2025 and shall  
26           be applicable to taxable periods beginning January 1, 2025. Any election made  
27           pursuant to this Subsection shall be irrevocable.

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1           (4)(a) A parish electing to exempt items constituting business inventory shall  
2           receive a payment in accordance with Article VII, Section 34 of the Constitution and  
3           R.S. 39:100.112.

4           (b) Any parish that elects to exempt one hundred percent of business  
5           inventory from ad valorem tax immediately shall receive a payment equal to the  
6           greater of thrice the amount of ad valorem taxes collected on business inventory  
7           within the parish during the prior calendar year as calculated in the chart provided  
8           for Subparagraph (d) or one million dollars.

9           (c) Any parish that elects to phase-in an exemption of business inventory  
10          from ad valorem tax over a period not to exceed five years shall receive a payment  
11          equal to the greater of the amount of ad valorem taxes collected on business  
12          inventory within the parish during the prior calendar year as calculated in the chart  
13          provided for in Subparagraph (d) or five hundred thousand dollars.

14           (d)

<u>Parish</u>	<u>Payment amount if property is immediately exempt from ad valorem tax</u>	<u>Payment amount if property is exempt from ad valorem tax through a phase-out</u>
<u>ACADIA</u>	<u>\$8,064,687</u>	<u>\$2,688,229</u>
<u>ALLEN</u>	<u>\$4,649,178</u>	<u>\$1,549,726</u>
<u>ASCENSION</u>	<u>\$15,000,000</u>	<u>\$10,000,000</u>
<u>ASSUMPTION</u>	<u>\$12,643,215</u>	<u>\$4,214,405</u>
<u>AVOYELLES</u>	<u>\$3,311,623</u>	<u>\$1,103,874</u>
<u>BEAUREGARD</u>	<u>\$10,698,616</u>	<u>\$3,566,205</u>
<u>BIENVILLE</u>	<u>\$15,000,000</u>	<u>\$9,803,655</u>
<u>BOSSIER</u>	<u>\$15,000,000</u>	<u>\$10,000,000</u>
<u>CADDO</u>	<u>\$15,000,000</u>	<u>\$10,000,000</u>
<u>CALCASIEU</u>	<u>\$15,000,000</u>	<u>\$10,000,000</u>
<u>CALDWELL</u>	<u>\$1,000,000</u>	<u>\$500,000</u>
<u>CAMERON</u>	<u>\$11,841,732</u>	<u>\$3,947,244</u>
<u>CATAHOULA</u>	<u>\$1,000,000</u>	<u>\$500,000</u>

1	<u>CLAIBORNE</u>	\$1,000,000	\$500,000
2	<u>CONCORDIA</u>	\$2,591,401	\$863,800
3	<u>DESOTO</u>	\$4,506,854	\$1,502,285
4	<u>EAST BATON ROUGE</u>	\$15,000,000	\$10,000,000
5	<u>EAST CARROLL</u>	\$2,942,280	\$980,760
6	<u>EAST FELICIANA</u>	\$2,361,471	\$787,157
7	<u>EVANGELINE</u>	\$9,014,235	\$3,004,745
8	<u>FRANKLIN</u>	\$4,100,553	\$1,366,851
9	<u>GRANT</u>	\$2,996,249	\$998,750
10	<u>IBERIA</u>	\$15,000,000	\$5,485,411
11	<u>IBERVILLE</u>	\$15,000,000	\$10,000,000
12	<u>JACKSON</u>	\$2,334,131	\$778,044
13	<u>JEFF DAVIS</u>	\$5,318,676	\$1,772,892
14	<u>JEFFERSON</u>	\$15,000,000	\$10,000,000
15	<u>LAFAYETTE</u>	\$15,000,000	\$10,000,000
16	<u>LAFOURCHE</u>	\$15,000,000	\$6,119,490
17	<u>LASALLE</u>	\$3,686,862	\$1,228,954
18	<u>LINCOLN</u>	\$8,279,452	\$2,759,817
19	<u>LIVINGSTON</u>	\$13,489,157	\$4,496,386
20	<u>MADISON</u>	\$3,868,362	\$1,289,454
21	<u>MOREHOUSE</u>	\$4,726,058	\$1,575,353
22	<u>NATCHITOCHE</u>	\$6,077,027	\$2,025,676
23	<u>ORLEANS</u>	\$15,000,000	\$10,000,000
24	<u>OUACHITA</u>	\$15,000,000	\$10,000,000
25	<u>PLAQUEMINES</u>	\$15,000,000	\$8,442,726
26	<u>POINT COUPEE</u>	\$3,399,273	\$1,133,091
27	<u>RAPIDES</u>	\$15,000,000	\$10,000,000
28	<u>RED RIVER</u>	\$1,421,703	\$500,000
29	<u>RICHLAND</u>	\$5,095,444	\$1,698,481
30	<u>SABINE</u>	\$2,046,475	\$682,158
31	<u>ST BERNARD</u>	\$15,000,000	\$10,000,000
32	<u>ST CHARLES</u>	\$15,000,000	\$10,000,000
33	<u>ST HELENA</u>	\$1,000,000	\$500,000
34	<u>ST JAMES</u>	\$15,000,000	\$10,000,000
35	<u>ST JOHN</u>	\$15,000,000	\$10,000,000

1	<u>ST LANDRY</u>	<u>\$15,000,000</u>	<u>\$8,013,535</u>
2	<u>ST MARTIN</u>	<u>\$15,000,000</u>	<u>\$6,128,714</u>
3	<u>ST MARY</u>	<u>\$15,000,000</u>	<u>\$7,325,494</u>
4	<u>ST TAMMANY</u>	<u>\$15,000,000</u>	<u>\$10,000,000</u>
5	<u>TANGIPAHOA</u>	<u>\$15,000,000</u>	<u>\$7,294,402</u>
6	<u>TENSAS</u>	<u>\$1,000,000</u>	<u>\$500,000</u>
7	<u>TERREBONNE</u>	<u>\$15,000,000</u>	<u>\$8,835,679</u>
8	<u>UNION</u>	<u>\$1,428,985</u>	<u>\$500,000</u>
9	<u>VERMILION</u>	<u>\$4,236,873</u>	<u>\$1,412,291</u>
10	<u>VERNON</u>	<u>\$3,585,481</u>	<u>\$1,195,160</u>
11	<u>WASHINGTON</u>	<u>\$4,904,267</u>	<u>\$1,634,756</u>
12	<u>WEBSTER</u>	<u>\$9,632,542</u>	<u>\$3,210,847</u>
13	<u>WEST BATON ROUGE</u>	<u>\$15,000,000</u>	<u>\$10,000,000</u>
14	<u>WEST CARROLL</u>	<u>\$1,277,144</u>	<u>\$500,000</u>
15	<u>WEST FELICIANA</u>	<u>\$1,800,699</u>	<u>\$600,233</u>
16	<u>WINN</u>	<u>\$1,964,567</u>	<u>\$654,856</u>

17                   (5) Property for which the exemption authorized in this Subsection has been  
 18                   claimed shall not be treated as taxable property for purposes of any subsequent  
 19                   reappraisals and valuation for millage adjustment purposes pursuant to R.S. 47:1709.  
 20                   Any decrease in the total amount of ad valorem tax collected by a taxing authority  
 21                   as a result of the ad valorem exemption authorized in this Subsection shall be  
 22                   absorbed by the taxing authority and shall not create any additional tax liability for  
 23                   taxpayers in the taxing authority district as a result of any subsequent reappraisal and  
 24                   valuation or millage adjustment. Implementation of the exemption authorized in this  
 25                   Subsection shall neither trigger nor be cause for a reappraisal of property or an  
 26                   adjustment of millages pursuant to R.S. 47:1709.

27                   §1703.1. Permanent registration of homestead exemption; designated parishes  
 28                   A. The tax assessor for the parishes of Acadia, Allen, Ascension,  
 29                   Assumption, Avoyelles, Beauregard, Bienville, Caddo, Calcasieu, Caldwell,  
 30                   Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Baton Rouge, East Carroll,  
 31                   East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson,  
 32                   Jefferson Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Morehouse,

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1 Natchitoches, Orleans, Ouachita, Pointe Coupee, Rapides, Red River, Richland,  
 2 Sabine, St. Bernard, St. Helena, St. James, St. John the Baptist, St. Landry, St.  
 3 Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union, Vermilion,  
 4 Vernon, Washington, Webster, West Baton Rouge, West Carroll, West Feliciana,  
 5 and Winn shall provide a form to property owners within the parish for permanent  
 6 registration for the benefits of the homestead exemption ~~provided for in R.S.~~  
 7 ~~47:1703.~~

\* \* \*

9 §1705. Information supplied to assessor and legislative auditor by tax recipient  
 10 agencies; additional notices

\* \* \*

12 B.(1)(a) For any taxing authority with a governing authority membership  
 13 which is elected by the voters, increases in the millage rate in excess of the rates  
 14 established as provided by ~~Article VII, Section 23(B) of the Constitution of~~  
 15 ~~Louisiana~~ R.S. 47:1709, but not in excess of the prior year's maximum authorized  
 16 millage rate may be levied by two-thirds vote of the total membership of a taxing  
 17 authority without further voter approval but only after a public hearing held in  
 18 accordance with the open meetings law.

19 (b)(i) Any taxing authority with a governing authority membership which  
 20 is not elected by the voters may increase a millage rate in excess of the rates  
 21 established as provided in ~~Article VII, Section 23(B) of the Constitution of Louisiana~~  
 22 R.S. 47:1709, but not in excess of the prior year's maximum authorized millage rate.  
 23 Such increased millage shall also be limited to an amount which would increase the  
 24 ad valorem taxes collected by the taxing authority by no more than two and one-half  
 25 percent of the collections for the calendar year immediately preceding the year for  
 26 which the increased millage rate is effective.

\* \* \*

28 (2) In order to accomplish this result, the following shall be mandatory:



1 (a) Each tax recipient body shall adopt an ordinance or resolution which  
2 shall set forth and designate the adjusted millage rate as required by ~~Article VII,~~  
3 ~~Section 23(B) of the Constitution of Louisiana~~ R.S. 47:1709.

4 (b) Each tax recipient body shall adopt another separate ordinance or  
5 resolution which shall provide for such millage rate increases by two-thirds vote and  
6 shall set forth and designate not only the increased millage rate but also the adjusted  
7 millage rate as required in Subparagraph (a) above of this Paragraph and by ~~Article~~  
8 ~~VII, Section 23(B) of the Constitution of Louisiana~~ R.S. 47:1709.

9 (c)(i) In addition to any notice requirements provided for in ~~Article VII,~~  
10 ~~Section 23(C) of the Constitution of Louisiana~~ R.S. 47:1709 and this Section, any tax  
11 recipient body which proposes to hold a public hearing in any tax year for the  
12 purpose of levying additional or increased millages on property without further voter  
13 approval shall publish, by the date provided for in Item (ii) of this Subparagraph,  
14 public notice of the date, time, and place of the hearing. The notice shall contain a  
15 statement that the tax recipient body intends to consider at the hearing levying  
16 additional or increased millage rates without further voter approval. It shall also  
17 contain the following information relating to the proposal for the increased millage  
18 sought under the provisions of Paragraph (1) of this Subsection.

19 \* \* \*

20 (ii)~~(aa)~~ The notice shall be published on two separate days, occurring no less  
21 than thirty days before the hearing date, in the official journal of the taxing authority,  
22 and in another newspaper with a larger circulation within the taxing authority than  
23 the official journal of the taxing authority, if there is one. On the first day of  
24 publication, the notice shall also be posted on the Internet website of the taxing  
25 authority, if such taxing authority maintains an Internet website. The Internet  
26 posting shall remain active until such time as the taxing authority has taken action  
27 to approve or disapprove, or has abandoned action on, the proposed millage increase.

28 ~~—— (bb) Repealed by Acts 2018, No. 75, §2.~~

29 \* \* \*

1 (d) In addition to the requirements for publication provided for in ~~this~~  
2 Subparagraph (c) of this Paragraph, the tax recipient body shall issue a press release  
3 to newspapers with substantial distribution within the parish of the tax recipient's  
4 jurisdiction and to area broadcast media.

5 \* \* \*

6 D. In order to carry out the mandate of ~~Article VII, Section 23(B) of the~~  
7 ~~Constitution of Louisiana~~ R.S. 47:1709, the legislative auditor is hereby authorized  
8 and required to review the millages levied by each tax recipient body in each year  
9 that reassessment occurs to determine whether the millages levied are in compliance  
10 with the provisions of this Section and the ~~constitution~~ Constitution of Louisiana.  
11 The legislative auditor is also authorized and required to review the millages levied  
12 by each tax recipient body in each year in which an increase in millage is made by  
13 a two-thirds vote of the total membership of the taxing authority under the provisions  
14 of ~~Article VII, Section 23(C) of the Constitution of Louisiana~~ R.S. 47:1709, to  
15 determine whether the millage levied is in compliance with the provisions of this  
16 Section ~~and the Constitution~~. The auditor shall order changes in the amount of  
17 millage levied if the auditor determines thereafter that a mathematical error or  
18 mathematical errors have been made in the calculation of the adjustment of millages  
19 as required by ~~this Section and the Constitution of Louisiana~~ R.S.47:1709.

20 §1705.1. Public hearings for certain millage adjustments; certain parishes

21 \* \* \*

22 B. For all nonelected taxing authorities which are subject to the provisions  
23 of ~~R.S. 47:1705~~ R.S.47:1708 with respect to increases in millage rates without voter  
24 approval, the public hearings for such purposes and public meetings at which a vote  
25 is to be taken on a proposed millage rate increase for the ensuing year above the rate  
26 levied for that millage in the immediately preceding year shall be scheduled as  
27 follows:

28 \* \* \*

1 §1706. Exemptions, solar energy systems; equipment attached to residential  
2 buildings or swimming pools

3 A. Notwithstanding the definitions of "real estate" and "personal property"  
4 in ~~Section 1702~~ R.S. 47:1701, any equipment attached to any owner occupied  
5 residential building or swimming pool as part of a solar energy system is hereby  
6 declared to be personal property and shall be exempt from ad valorem taxation, and  
7 assessors shall not consider the value of such equipment in assessing the value of  
8 such buildings or swimming pools.

9 \* \* \*

10 §1707. Exemptions, agricultural machinery and implements, farm structures, and  
11 timber logging equipment; definition

12 For the purpose of applying the exemption from ad valorem taxation  
13 provided in ~~Section 21 of Article VII of the Constitution of Louisiana~~ R.S. 47:1704,  
14 the term "agricultural machinery and other implements used exclusively for  
15 agricultural purposes" shall mean agricultural and horticultural implements  
16 immediately and directly employed in cultivation, production, and harvest of crops  
17 or in the raising and management of livestock in use upon agricultural lands. The  
18 term also shall include machinery for soil preparation and cultivation, agricultural  
19 drills and planters, fertilizer spreaders, crop-dusting airplanes, harvesting and  
20 threshing machinery, hay or grass mowers except lawn mowers, farm wagons and  
21 carts, milking machines, farm structures, except a building used for a principal  
22 residence, on-farm equipment for the handling or drying of agricultural or  
23 horticultural products, and parts of any of the foregoing, all equipment utilized in the  
24 logging of timber whether used by the owner or lessor of the agricultural land or on  
25 a contractual service basis by someone other than the owner or lessor but shall  
26 exclude, except as otherwise provided herein, bulldozers, earth moving, and land-  
27 clearing equipment utilized in such agricultural activities on a contractual service  
28 basis by someone other than the owner or lessor of the agricultural lands involved.

29 §1707.1. Agricultural byproducts

1 For the purpose of ~~Section 21(C)(11) of Article VII of the Constitution of~~  
2 ~~Louisiana~~ exemptions provided for in R.S. 47:1704(A)(3)(k), the phrase "agricultural  
3 products while owned by the producer" shall include standing timber and the right  
4 to cut and use standing timber, whether held by the owner of the land or any other  
5 person.

6 §1708. Exemption for property leased to nonprofit organizations for the purpose of  
7 housing the homeless

8 For the purpose of applying the exemption from ad valorem taxation  
9 provided in ~~Article VII, Section (21)(B)(1)(b) of the Constitution of Louisiana in~~  
10 R. S. 47:1704(A)(2)(a)(ii), "term of the lease" shall mean the total length of the lease,  
11 including renewals at the option of lessees, that the lessor obligates property to a  
12 nonprofit corporation or association for use solely as housing for the homeless.

13 \* \* \*

14 §1710. Homestead exemption; residential lessees; tax credits

15 A. ~~The purpose of this Section is to partially implement the provisions of~~  
16 ~~Article VII, Section 20(B) of the Constitution of Louisiana relative to the providing~~  
17 ~~of tax relief to residential lessees in order to provide equitable tax relief similar to~~  
18 ~~that granted to homeowners through homestead exemptions.~~

19 B. For purposes herein of the homestead exemption provided for in the  
20 constitution, a residential lessee is defined as a person who owns and occupies a  
21 residence, including mobile homes, but does not own the land upon which the  
22 residence is situated.

23 C. B. A residential lessee shall be entitled to a credit against any ad valorem  
24 tax imposed relative to the residence property, in an amount equal to the amount of  
25 tax applicable on property with an assessed valuation of seven thousand five hundred  
26 dollars or the actual amount of tax, whichever is less, provided the residential lessee  
27 is not otherwise entitled to the homestead exemption.

28 \* \* \*

29 §1712. Application procedure; special assessment level

1 Any person who qualifies for the special assessment level set forth in ~~Article~~  
 2 ~~VII, Section 18(G) of the Constitution of Louisiana~~ R.S. 47:1703 shall apply for the  
 3 special assessment by completing an application form certifying his qualifications  
 4 for the special assessment. Such application may be submitted in person or by first  
 5 class mail. The application form shall be designed by the ~~tax commission~~ Louisiana  
 6 Tax Commission and shall be provided to every assessor in this state. The assessor  
 7 shall not keep a copy of the applicant's federal or state income tax return or picture  
 8 identification of the applicant for his records.

9 §1713. Special assessment level for certain trusts

10 \* \* \*

11 B.(1) If a trust would have been eligible for the special assessment level  
 12 pursuant to this Section prior to the most recent reappraisal, the total assessment of  
 13 the property held in trust shall be the assessed value on the last appraisal before the  
 14 reappraisal.

15 (2) If a trust has remitted a payment at the higher assessment level and is  
 16 later determined to be eligible for the special assessment level pursuant to this  
 17 ~~Subsection Paragraph~~, then upon a showing by the trust of eligibility, any payment  
 18 in excess of the special assessment level shall abate subsequent years' ad valorem  
 19 taxes on the property until the payment has been exhausted.

20 §1714. Exemption for property of a disabled veteran or a surviving spouse;  
 21 eligibility for certain trusts

22 A trust shall be eligible for the ad valorem tax exemption established under  
 23 ~~Article VII, Section 21(K) of the Louisiana Constitution~~ R.S. 47:1704(A)(11) which  
 24 provides an exemption for a disabled veteran or a surviving spouse if all of the  
 25 following apply:

26 (1) The settlor or settlors of the trust meet the conditions for eligibility  
 27 established under ~~Article VII, Section 21(K) of the Louisiana Constitution~~ R.S.  
 28 47:1704(A)(11).

29 \* \* \*

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 (6) The settlor or settlors would have been eligible for the exemption  
2 established under ~~Article VII, Section 21(K) of the Louisiana Constitution~~ R.S.  
3 47:1704(A)(11) had they retained the naked ownership of the homestead.

4 §1715. Exemption for property of the surviving spouse of certain military personnel,  
5 law enforcement and fire protection officers, and other first responders;  
6 eligibility for certain trusts

7 A trust shall be eligible for the ad valorem tax exemption established under  
8 ~~Article VII, Section 21(M) of the Louisiana Constitution~~ R.S. 47:1704(A)(12) which  
9 provides an exemption for the surviving spouse of certain persons who died while  
10 performing their duties as a member of the military, law enforcement or fire  
11 protection officer, volunteer firefighter, medical responder, technician, or paramedic  
12 as provided in the Louisiana Constitution, if all of the following apply:

13 (1) The settlor or settlors of the trust meet the conditions for eligibility  
14 established under ~~Article VII, Section 21(M) of the Louisiana Constitution~~ R.S.  
15 47:1704(A)(12).

16 \* \* \*

17 (6) The settlor or settlors would have been eligible for the exemption  
18 established under ~~Article VII, Section 21(M) of the Louisiana Constitution~~ R.S.  
19 47:1704(A)(12) had they retained the naked ownership of the homestead.

20 §1716. Exemption for property of certain veterans with disabilities; applicability

21 The exemption provided for in ~~Article VII, Section 21(K) of the Constitution~~  
22 ~~of Louisiana~~ R.S. 47:1704(A)(11) shall apply to ad valorem property taxes due  
23 beginning in tax year 2023, regardless of when property tax assessment rolls are  
24 completed for tax year 2023.

25 \* \* \*

26 §1717. Classification

27 A. The classifications of property subject to ad valorem taxation and the  
28 percentage of fair market value applicable to each classification for the purpose of  
29 determining assessed valuation are as follows:

1	<u>Classifications</u>	<u>Percentages</u>
2	<u>1. Land</u>	<u>10%</u>
3	<u>2. Improvements for residential purposes</u>	<u>10%</u>
4	<u>3. Electric cooperative properties, excluding land</u>	<u>15%</u>
5	<u>4. Public service properties, excluding land</u>	<u>25%</u>
6	<u>5. Other property</u>	<u>15%</u>

7           B. Use Value. Bona fide agricultural, horticultural, marsh, and timber lands,  
8 shall be assessed for tax purposes at ten percent of use value rather than fair market  
9 value.

10           C.(1) Valuation. Each assessor shall determine the fair market value of all  
11 property subject to taxation within his respective parish or district except public  
12 service properties, which shall be valued at fair market value by the Louisiana Tax  
13 Commission or its successor. Each assessor shall determine the use value of property  
14 which is to be so assessed under the provisions of Subsection B of this Section.

15           (2) No additional value shall be added to the assessment of land by reason of  
16 the presence of oil, gas, or sulphur therein or their production therefrom. However,  
17 sulphur in place shall be assessed for ad valorem taxation to the person, firm, or  
18 corporation having the right to mine or produce the same in the parish where located,  
19 at no more than twice the total assessed value of the physical property subject to  
20 taxation, excluding the assessed value of sulphur above ground, as is used in sulphur  
21 operations in such parish. Likewise, the severance tax shall be the only tax on timber;  
22 however, standing timber shall be liable equally with the land on which it stands for  
23 ad valorem taxes levied on the land. Notwithstanding the provisions of this  
24 Subparagraph, the presence of oil or gas or the production thereof, may be included  
25 in the methodology to determine the fair market value of an oil or gas well for ad  
26 valorem taxes.

27           D. Review. The correctness of assessments by the assessor shall be subject  
28 to review first by the parish governing authority, then by the Louisiana Tax  
29 Commission or its successor, and finally by the courts.

1           E. Reappraisal. (1) All property subject to taxation shall be reappraised and  
2           valued in accordance with this Section, at intervals of not more than four years.

3           (2)(a) In the year of implementation of a reappraisal as required in Paragraph  
4           (1) of this Subsection, solely for purposes of determining the ad valorem tax imposed  
5           on residential property subject to the homestead exemption as provided in the  
6           constitution, if the assessed value of immovable property increases by an amount  
7           which is greater than fifty percent of the property's assessed value in the previous  
8           year, the collector shall phase-in the additional tax liability resulting from the  
9           increase in the property's assessed value over a four-year period as follows:

10           (i) For purposes of calculating the ad valorem taxes on the property in the  
11           first levy following reappraisal, the collector shall use the property's assessed value  
12           from the previous year, which shall be called the base amount as used in this  
13           Paragraph, and shall increase the portion of the assessed value of the property used  
14           to calculate ad valorem taxes by adding an amount which is equal to one-fourth of  
15           the amount of the increase in the property's assessed value as a result of the  
16           reappraisal to the base amount. This resulting amount shall constitute the property's  
17           taxable value and shall be used solely for purposes of calculating ad valorem taxes  
18           for that taxable year.

19           (ii) For purposes of calculating the ad valorem taxes on the property in the  
20           second levy following reappraisal, the collector shall increase the portion of the  
21           assessed value of the property used to calculate ad valorem taxes by adding an  
22           amount which is equal to one-half of the amount of the increase in the property's  
23           assessed value as a result of the reappraisal to the base amount. This resulting  
24           amount shall constitute the property's taxable value and shall be used solely for  
25           purposes of calculating ad valorem taxes for that taxable year.

26           (iii) For purposes of calculating the ad valorem taxes on the property in the  
27           third levy following reappraisal, the collector shall increase the portion of the  
28           assessed value of the property used to calculate ad valorem taxes by adding an  
29           amount which is equal to three-quarters of the amount of the increase in the



1 property's assessed value as a result of the reappraisal to the base amount. This  
2 resulting amount shall constitute the property's taxable value and shall be used solely  
3 for purposes of calculating ad valorem taxes for that taxable year.

4 (iv) In the fourth levy following reappraisal, the collector shall calculate ad  
5 valorem taxes based on the property's full assessed value.

6 (b) The provisions of this Paragraph providing for a phase-in of additional ad  
7 valorem tax liability following reappraisal shall cease to apply upon the transfer or  
8 conveyance of ownership of the property. Following a transfer or conveyance, the  
9 collector shall calculate ad valorem taxes based on the property's full assessed value.

10 (c) Property subject to the provisions of this Paragraph shall not be subject  
11 to reappraisal by an assessor until after the four-year phase-in of the amount of the  
12 increase in the property's assessed value is complete.

13 (d) The increase in assessed valuation of property phased-in under this  
14 Paragraph shall be included as taxable property for purposes of any subsequent  
15 reappraisals and valuation for millage adjustment pursuant to R.S. 47:1709(B). The  
16 decrease in the total amount of ad valorem tax collected by a taxing authority as a  
17 result of this phase-in of assessed valuation shall be absorbed by the taxing authority  
18 and shall not create any additional tax liability for other taxpayers in the taxing  
19 district as a result of any subsequent reappraisal and valuation or millage adjustment.  
20 Implementation of this phase-in of increase in assessed valuation authorized in this  
21 Paragraph shall neither trigger nor be cause for a reappraisal of property or an  
22 adjustment of millages pursuant to the provisions of R.S. 47:1709(B).

23 (e) The provisions of this Paragraph shall not apply to the extent the increase  
24 was attributable to construction on or improvements to the property.

25 §1718. Special Assessment Level

26 A.(1)(a) The assessment of residential property receiving the homestead  
27 exemption which is owned and occupied by any of the following and who meet all  
28 of the other requirements of this exemption shall not be increased above the total  
29 assessment of that property for the first year that the owner qualifies for and receives

1 the special assessment level, provided that such person or persons remain qualified  
2 for and receive the special assessment level:

3 (i) People who are sixty-five years of age or older.

4 (ii) People who have a service-connected disability rating of fifty percent or  
5 more by the United States Department of Veterans Affairs.

6 (iii) Members of the armed forces of the United States or the Louisiana  
7 National Guard who owned and last occupied such property who are killed in action,  
8 or who are missing in action or are a prisoner of war for a period exceeding ninety  
9 days.

10 (iv) Any person or persons permanently totally disabled as determined by a  
11 final non-appealable judgment of a court or as certified by a state or federal  
12 administrative agency charged with the responsibility for making determinations  
13 regarding disability.

14 (b) Any person or persons shall be prohibited from receiving the special  
15 assessment as provided in this Section if such person's or persons' adjusted gross  
16 income, as reported in the federal tax return for the year prior to the application for  
17 the special assessment, exceeds one hundred thousand dollars. For persons applying  
18 for the special assessment whose filing status is married filing separately, the  
19 adjusted gross income for purposes of this Section shall be determined by combining  
20 the adjusted gross income on both federal tax returns. The one hundred thousand  
21 dollar limit shall be adjusted annually by the Consumer Price Index as reported by  
22 the United States Government.

23 (c) An eligible owner or the owner's spouse or other legally qualified  
24 representative shall apply for the special assessment level by filing a signed  
25 application establishing that the owner qualifies for the special assessment level with  
26 the assessor of the parish or, in the parish of Orleans, the assessor of the district  
27 where the property is located.

28 (d) An owner who is below the age of sixty-five and who has applied for and  
29 received the special assessment level may qualify for and receive the special

1 assessment level in the subsequent year by certifying to the assessor of the parish  
2 that such person's adjusted gross income in the prior tax year satisfied the income  
3 requirement of this Section. The provisions of this Subparagraph shall not apply to  
4 an owner who has qualified for and received the special assessment level for a person  
5 sixty-five years of age or older or to such owner's surviving spouse as described in  
6 Subparagraph B(1)(a) of this Section or for an owner who is permanently totally  
7 disabled as provided for in Item (a)(iv) of this Paragraph.

8 (2) Any millage rate applied to the special assessment level shall not be  
9 subject to a limitation.

10 B. Provided the owner is qualified for and receives the special assessment  
11 level, the special assessment level shall remain on the property as long as:

12 (1)(a) The owner who is sixty-five years of age or older, or that owner's  
13 surviving spouse who is fifty-five years of age or older or who has minor children,  
14 remains the owner of the property.

15 (b) The owner who has a service-connected disability of fifty percent or  
16 more, or that owner's surviving spouse who is forty-five years of age or older or who  
17 has minor children, remains the owner of the property.

18 (c) The spouse of the owner who is killed in action remains the owner of the  
19 property.

20 (d) The first day of the tax year following the tax year in which an owner who  
21 was missing in action or was a prisoner of war for a period exceeding ninety days is  
22 no longer missing in action or a prisoner of war.

23 (e) Even if the ownership interest of any surviving spouse or spouse of an  
24 owner who is missing in action as provided for in this Subsection is an interest in  
25 usufruct.

26 (2) The value of the property does not increase more than twenty-five percent  
27 because of construction or reconstruction.

28 C. A new or subsequent owner of the property may claim a special  
29 assessment level when eligible under this Section. The new owner is not necessarily

1 entitled to the same special assessment level on the property as when that property  
2 was owned by the previous owner.

3 D.(1) The special assessment level on property that is sold shall automatically  
4 expire on the last day of December in the year prior to the year that the property is  
5 sold. The property shall be immediately revalued at fair market value by the assessor  
6 and shall be assessed by the assessor on the assessment rolls in the year it was sold  
7 at the assessment level provided for in R.S. 47:1702.

8 (2) This new assessment level shall remain in effect until changed.

9 E.(1) Any owner entitled to the special assessment level set forth in this  
10 Section who is unable to occupy the homestead on or before December thirty-first  
11 of a future calendar year due to damage or destruction of the homestead caused by  
12 a disaster or emergency declared by the governor shall be entitled to keep the special  
13 assessment level of the homestead prior to its damage or destruction on the repaired  
14 or rebuilt homestead provided the repaired or rebuilt homestead is reoccupied by the  
15 owner within five years from December thirty-first of the year following the disaster.  
16 The assessed value of the land and buildings on which the homestead was located  
17 prior to its damage shall not be increased above its assessed value immediately prior  
18 to the damage or destruction described in this Paragraph. If the property owner  
19 receives a homestead exemption on another homestead during the same five-year  
20 period, the damaged or destroyed property shall not be entitled to keep the special  
21 assessment level, and the land and buildings shall be assessed in that year at the  
22 percentage of fair market value. In addition, the owner shall also maintain the  
23 homestead exemption set forth in the constitution to qualify for the special  
24 assessment level in this Paragraph.

25 (2) Any owner entitled to the special assessment level set forth in Paragraph  
26 (1) of this Subsection who is unable to reoccupy his homestead within five years  
27 from December thirty-first of the year following the disaster shall be eligible for an  
28 extension of the special assessment level on the homestead for a period not to exceed  
29 two years. A homeowner shall be eligible for this extension only if the homeowner's

1        damage claim is filed and pending in a formal appeal process with any federal, state,  
2        or local government agency or program offering grants or assistance for repairing or  
3        rebuilding damaged or destroyed homes as a result of the disaster, or if a homeowner  
4        has a damage claim filed and pending against the insurer of the property. The  
5        homeowner shall apply for this extension of the special assessment level with the  
6        assessor of the parish in which the homestead is located. The assessor shall require  
7        the homeowner to provide official documentation from the government agency or  
8        program evidencing the homeowner's participation in the formal appeal process or  
9        official documentation evidencing the homeowner has a damage claim filed and  
10       pending against the insurer of the damaged property.

11                (3) After expiration of the extension authorized in Paragraph (2) of this  
12        Subsection, an assessor shall have the authority to grant on a case-by-case basis up  
13        to three additional one-year extensions of the special assessment level.

14                F.(1) A trust shall be eligible for the special assessment.

15                (2) If a trust would have been eligible for the special assessment level  
16        pursuant to this Subsection prior to the most recent reappraisal, the total assessment  
17        of the property held in trust shall be the assessed value on the last appraisal before  
18        the reappraisal.

19        §1719. Homestead Exemption

20                A.(1) The exemption for a bona fide homestead exemption as defined in the  
21        Constitution of Louisiana, shall be seven thousand, five hundred dollars of the  
22        assessed valuation.

23                (2) Any taxpayer entitled to the homestead exemption set for in the  
24        Constitution of Louisiana must own and occupy the homestead on or before  
25        December thirty-first of the calendar year in which the exemption is claimed  
26        regardless of its homestead exemption status as of January first of the calendar year  
27        in which the homestead exemption is claimed.

28                B. Orleans Parish. In the parish of Orleans, the status of real and personal  
29        property on the first day of August of each year, except as provided in Paragraph

1        (A)(2) of this Section, shall determine its liability for exemption from taxation for  
2        the following calendar year.

3                C.(1) Penalties for false statements. Any person who, either in his individual  
4        or representative capacity, knowingly makes any false statement or knowingly  
5        furnishes any false information in any affidavit or other document that he may  
6        present for the purpose of procuring or attempting to procure this tax exemption or  
7        benefit under the provisions of this Section, or who knowingly, for the purpose of  
8        securing such tax exemption, presents any affidavit or other document containing  
9        any false statement, or any person aiding, assisting or abetting any such person in  
10       unlawfully and knowingly securing or attempting to secure any such tax exemption,  
11       with knowledge of such false or illegal application or such false statement, shall be  
12       guilty of a misdemeanor punishable as hereinafter provided.

13                (2) Any assessor, deputy assessor, or other official, clerk or employee of the  
14       state or any of its political subdivisions, who knowingly reports, lists, or claims any  
15       property on which exemption from taxes pursuant to Article VII, Section 31 of the  
16       Constitution of Louisiana and R.S. 47:1704 has been applied for, to be subject to a  
17       higher millage for taxation purposes than is the true millage applicable thereto, shall  
18       be guilty of a misdemeanor, punishable as hereinafter provided.

19                (3) Upon conviction for a violation of any of the provisions of this Subsection  
20       the offender shall be punishable by a fine of not less than one hundred dollars, nor  
21       more than five hundred dollars, or by imprisonment of not less than one month, nor  
22       more than six months, or both.

23                D. Undivided ownership. The exemption for a bona fide homestead, as  
24       provided for in Subsection A of this Section, when occupied by an heir in the direct  
25       line in undivided ownership shall be granted to the full extent provided no other  
26       homestead exemption is claimed by that person.

27                E. For property damaged during a disaster or emergency, the following shall  
28       apply:

1           (1)(a) Any homestead receiving the homestead exemption that is damaged  
2           or destroyed during a disaster or emergency declared by the governor whose owner  
3           is unable to occupy the homestead on or before December thirty-first of a calendar  
4           year due to such damage or destruction shall be entitled to claim the exemption by  
5           filing with the assessor of the parish in which the homestead was located, an annual  
6           affidavit of intent to return and reoccupy the homestead within a period of five years  
7           from December thirty-first of the tax year in which the disaster occurred. In no event  
8           shall more than one homestead exemption extend or apply to any person in this state.

9           (b) For a homestead qualifying for the homestead exemption under the  
10           provisions of this Paragraph, after expiration of the five-year period, the owner of a  
11           homestead shall be entitled to claim and keep the exemption for a period not to  
12           exceed two additional years by filing an annual affidavit of intent to return and  
13           reoccupy the homestead with the assessor within the parish where the homestead is  
14           situated. A homeowner shall be eligible for this extension only if the homeowner's  
15           damage claim to repair or rebuild the damaged or destroyed homestead is filed and  
16           pending in a formal appeal process with any federal, state, or local government  
17           agency or program offering grants or assistance for repairing or rebuilding damaged  
18           or destroyed homes as a result of the disaster, or if a homeowner has a damage claim  
19           filed and pending against the insurer of the property. The assessor shall require the  
20           homeowner to provide official documentation from the government agency or  
21           program evidencing the homeowner's participation in the formal appeal process or  
22           official documentation evidencing the homeowner has a damage claim filed and  
23           pending against the insurer of the property.

24           (c) After expiration of the extension authorized in Subparagraph (b) of this  
25           Paragraph, an assessor shall have the authority to grant up to three additional one-  
26           year extensions of the homestead exemption on a case-by-case basis. A homeowner  
27           shall only be eligible for an additional extension if the owner has made a good faith  
28           attempt to secure a contractor or builder to complete the needed repairs or  
29           reconstruction of the home but is unable to complete the project due to

1 uncontrollable contractor or builder delays. In order to qualify for this extension, the  
2 homeowner shall provide to the assessor documentation evidencing good faith in  
3 attempting to secure a contractor or builder to complete the project.

4 (2)(a) Any owner entitled to the special assessment level set forth in R.S.  
5 47:1703 who is unable to occupy the homestead on or before December thirty-first  
6 of a future calendar year due to damage or destruction of the homestead caused by  
7 a disaster or emergency declared by the governor shall be entitled to keep the special  
8 assessment level of the homestead prior to its damage or destruction on the repaired  
9 or rebuilt homestead provided the repaired or rebuilt homestead is occupied by the  
10 owner within five years from December thirty-first of the year following the  
11 disaster. The assessed value of the land and buildings on which the homestead was  
12 located prior to its damage shall not be increased above its assessed value  
13 immediately prior to the damage or destruction described in this Paragraph. If the  
14 property owner receives a homestead exemption on another homestead during the  
15 same five-year period, the damaged or destroyed property shall not be entitled to  
16 keep the special assessment level, and the land and buildings shall be assessed in that  
17 year at the percentage of fair market value set forth in the constitution. In addition,  
18 the owner must also maintain the homestead exemption set forth in Article VII,  
19 Section 31 of the Constitution of Louisiana and this Section to qualify for the special  
20 assessment level set forth in R.S. 47:1703.

21 (b) Any owner entitled to the special assessment level as provided for in this  
22 Paragraph who is unable to reoccupy his homestead within five years from  
23 December thirty-first of the year following the disaster shall be eligible for an  
24 extension of the special assessment level on the homestead for a period not to exceed  
25 two years. A homeowner shall be eligible for this extension only if the homeowner's  
26 damage claim is filed and pending in a formal appeal process with any federal, state,  
27 or local government agency or program offering grants or assistance for repairing or  
28 rebuilding damaged or destroyed homes as a result of the disaster, or if a homeowner  
29 has a damage claim filed and pending against the insurer of the property. The



1 homeowner shall apply for this extension of the special assessment level with the  
2 assessor of the parish in which the homestead is located. The assessor shall require  
3 the homeowner to provide official documentation from the government agency or  
4 program evidencing the homeowner's participation in the formal appeal process or  
5 official documentation evidencing the homeowner has a damage claim filed and  
6 pending against the insurer of the property.

7 (c) After expiration of the extension authorized in Subparagraph (b) of this  
8 Paragraph, an assessor shall have the authority to grant up to three additional one-  
9 year extensions of the special assessment level on a case-by-case basis. A  
10 homeowner shall only be eligible for an additional extension if the owner has made  
11 a good faith attempt to secure a contractor or builder to complete the needed repairs  
12 or reconstruction of the home but is unable to complete the project due to  
13 uncontrollable contractor or builder delays. In order to qualify for this extension, the  
14 homeowner shall provide to the assessor documentation evidencing good faith in  
15 attempting to secure a contractor or builder to complete the project.

16 §1720. Adjustment of Ad Valorem Tax Millages

17 A. Adjustments. Except as otherwise permitted in this Section, the total  
18 amount of ad valorem taxes collected by any taxing authority in the year in which  
19 the reappraisal and valuation provisions of R.S. 47:1702 are implemented shall not  
20 be increased or decreased because of a reappraisal or valuation or increases or  
21 decreases in the homestead exemption above or below the total amount of ad  
22 valorem taxes collected by that taxing authority in the year preceding  
23 implementation of the reappraisal and valuation. To accomplish this result, the  
24 provisions of millage pursuant to R.S. 47:1702 shall be mandatory. Thereafter,  
25 following implementation of each subsequent reappraisal and valuation required by  
26 R.S. 47:1702(E), the millages as fixed in each such implementation shall remain in  
27 effect unless changed as permitted by Subsection B of this Section.

28 B. Increases Permitted. Nothing herein shall prohibit a taxing authority from  
29 collecting, in any subsequent year, a larger dollar amount of ad valorem taxes by (1)

1 levying additional or increased millages as provided by law or (2) placing additional  
 2 property on the tax rolls. Increases in the millage rate in excess of the rates  
 3 established as provided by Subsection A of this Section but not in excess of the prior  
 4 year's maximum authorized millage rate may be levied by two-thirds vote of the total  
 5 membership of a taxing authority without further voter approval but only after a  
 6 public hearing held in accordance with the open meetings law; however, in addition  
 7 to any other requirements of the open meetings law, public notice of the time, place,  
 8 and subject matter of such hearing shall be published on two separate days no less  
 9 than thirty days before the public hearing. The public notice shall be published in the  
 10 official journal of the taxing authority, and another newspaper with a larger  
 11 circulation within the taxing authority than the official journal of the taxing  
 12 authority, if there is one.

13 C. Implementation of the exemption authorized in R.S. 47:1704(B) shall  
 14 neither trigger nor be cause for a reappraisal of property or an adjustment of millages  
 15 pursuant to Subsection B of this Section.

16 D. Application. This Section shall not apply to millages required to be levied  
 17 for the payment of general obligation bonds.

18 Section 2. (A) The Louisiana State Law Institute is hereby authorized and directed  
 19 to renumber the Sections of Chapter 1 of Subtitle III of Title 48 of the Louisiana Revised  
 20 Statutes of 1950 as follows:

21 (1) Sections 1702, 1703, 1703.1, and 1704 shall be renumbered as 1701, 1704, 1706,  
 22 and 1707 respectively.

23 (2) Sections 1705, 1705.1, 1706, and 1707 shall be renumbered as 1708, 1710, 1711,  
 24 and 1712 respectively.

25 (3) Sections 1707.1, 1708, 1709, and 1710 shall be renumbered as 1713, 1714, 1715,  
 26 and 1716 respectively.

27 (4) Sections 1711, 1712, 1713, and 1714 shall be renumbered as 1717, 1718, 1719,  
 28 and 1720 respectively.

29 (5) Sections 1715 and 1716 shall be renumbered as 1721 and 1722 respectively.

1 (B) The Louisiana State Law Institute is hereby authorized and directed to correct  
2 statutory references within Chapter 1 of Subtitle III of Title 48 of the Louisiana Revised  
3 Statutes of 1950 including such references in statutory provisions reenacted by this Act.

4 Section 3. This Act shall take effect and become operative if and when the proposed  
5 amendment of Article VII of the Constitution of Louisiana contained in the Act that  
6 originated as House/Senate Bill No. \_\_\_\_\_ of this \_\_\_\_\_ Session of the Legislature  
7 is adopted at a statewide election and becomes effective.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB Draft

2025 Regular Session

**Abstract:** ABSTRACT

(Amends CITE)