

2025 Regular Session

HOUSE BILL NO. 271

BY REPRESENTATIVES WILLARD AND KNOX

TAX EXEMPTIONS/HOMESTEAD: (Constitutional Amendment) Authorizes a parish governing authority to increase the amount of the homestead exemption

A JOINT RESOLUTION

Proposing to amend Article VII, Sections 20(A)(1) and 21(K)(1) and (O)(1) of the Constitution of Louisiana, relative to ad valorem tax; to provide for the amount of the homestead exemption; to increase the amount of the homestead exemption; to provide for implementation; to provide for an effective date; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Sections 20(A)(1) and 21(K)(1) and (O)(1) of the Constitution of Louisiana, to read as follows:

§20. Homestead Exemption

Section 20.(A) Homeowners.

(1)(a) The bona fide homestead, consisting of a tract of land or two or more tracts of land even if the land is classified and assessed at use value pursuant to Article VII, Section 18(C) of this constitution, with a residence on one tract and a field with or without timber on it, pasture, or garden on the other tract or tracts, not exceeding one hundred sixty acres, buildings and appurtenances, whether rural or urban, owned and occupied by any person or persons owning the property in indivision, shall be exempt from state, parish, and special ad valorem taxes to the

1 extent of seven thousand five hundred dollars of the assessed valuation. The same
2 homestead exemption shall also fully apply to the primary residence, including a
3 mobile home, which serves as a bona fide home and which is owned and occupied
4 by any person or persons owning the property in indivision, regardless of whether
5 the homeowner owns the land upon which the home or mobile home is sited;
6 however, this homestead exemption shall not apply to the land upon which such
7 primary residence is sited if the homeowner does not own the land.

8 (b) The amount of the homestead exemption in a parish may be increased by
9 up to an additional five thousand dollars of the assessed valuation of property;
10 however, an increase in the amount of the homestead exemption shall only apply in
11 a parish if the additional homestead exemption amount is approved by the parish
12 governing authority.

13 * * *

14 §21. Other Property Exemptions

15 Section 21. In addition to the homestead exemption provided for in Section
16 20 of this Article, the following property and no other shall be exempt from ad
17 valorem taxation:

18 * * *

19 (K)(1)(a) In addition to the homestead exemption authorized pursuant to the
20 provisions of Section 20 of this Article, ~~which applies to the first seven thousand five~~
21 ~~hundred dollars of the assessed valuation of property,~~ the next two thousand five
22 hundred dollars of the assessed valuation of property receiving the homestead
23 exemption that is owned and occupied by a veteran with a service-connected
24 disability rating of fifty percent or more but less than seventy percent by the United
25 States Department of Veterans Affairs shall be exempt from ad valorem taxation.
26 The surviving spouse of a deceased veteran with a service-connected disability rating
27 of fifty percent or more but less than seventy percent by the United States
28 Department of Veterans Affairs shall be eligible for this exemption if the surviving
29 spouse occupies and remains the owner of the property, whether or not the

1 exemption was in effect on the property prior to the death of the veteran. If property
2 ~~eligible for the exemption provided for in this Subsubparagraph has an assessed~~
3 ~~value in excess of ten thousand dollars, ad valorem property taxes shall apply to the~~
4 ~~assessment in excess of ten thousand dollars.~~ Ad valorem property taxes shall only
5 apply to the assessed value of property in excess of the amount of the homestead
6 exemption and the additional exemption provided for in this Subsubparagraph.

7 (b) In addition to the homestead exemption authorized pursuant to the
8 provisions of Section 20 of this Article, ~~which applies to the first seven thousand five~~
9 ~~hundred dollars of the assessed valuation of property, the next four thousand five~~
10 ~~hundred dollars of the assessed valuation of property owned and occupied by a~~
11 ~~veteran with a service-connected disability rating of seventy percent or more but less~~
12 ~~than one hundred percent by the United States Department of Veterans Affairs shall~~
13 ~~be exempt from ad valorem taxation. The surviving spouse of a deceased veteran~~
14 ~~with a service-connected disability rating of seventy percent or more but less than~~
15 ~~one hundred percent by the United States Department of Veterans Affairs shall be~~
16 ~~eligible for this exemption if the surviving spouse occupies and remains the owner~~
17 ~~of the property, whether or not the exemption was in effect on the property prior to~~
18 ~~the death of the veteran. If property eligible for the exemption provided for in this~~
19 ~~Subsubparagraph has an assessed value in excess of twelve thousand dollars, ad~~
20 ~~valorem property taxes shall apply to the assessment in excess of twelve thousand~~
21 ~~dollars.~~ Ad valorem property taxes shall only apply to the assessed value of property
22 in excess of the amount of the homestead exemption and the additional exemption
23 provided for in this Subsubparagraph.

24 (c) In addition to the homestead exemption authorized pursuant to the
25 provisions of Section 20 of this Article, ~~which applies to the first seven thousand five~~
26 ~~hundred dollars of the assessed valuation of property, the remaining assessed~~
27 ~~valuation of property receiving the homestead exemption that is owned and occupied~~
28 ~~by a veteran with a service-connected disability rating of one hundred percent~~
29 ~~unemployability or totally disabled by the United States Department of Veterans~~

1 Affairs shall be exempt from ad valorem taxation. The surviving spouse of a
2 deceased veteran with a service-connected disability rating of one hundred percent
3 unemployability or totally disabled by the United States Department of Veterans
4 Affairs shall be eligible for this exemption if the surviving spouse occupies and
5 remains the owner of the property, whether or not the exemption was in effect on the
6 property prior to the death of the veteran.

7 * * *

8 (O)(1) In addition to the homestead exemption authorized pursuant to the
9 provisions of Section 20 of this Article, ~~which applies to the first seven thousand five~~
10 ~~hundred dollars of the assessed valuation of property~~, a parish governing authority
11 may approve an ad valorem tax exemption of up to two thousand five hundred
12 dollars of the assessed valuation of property receiving the homestead exemption that
13 is owned and occupied by a qualified first responder.

14 * * *

15 Section 2. Be it further resolved that, if approved by the voters, this proposed
16 amendment shall become effective on January 1, 2027, and shall be applicable to property
17 taxes beginning in tax year 2027.

18 Section 3. Be it further resolved that this proposed amendment shall be submitted
19 to the electors of the state of Louisiana at the statewide election to be held on November 3,
20 2026.

21 Section 4. Be it further resolved that on the official ballot to be used at the election,
22 there shall be printed a proposition, upon which the electors of the state shall be permitted
23 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
24 follows:

25 Do you support an amendment to authorize a parish governing authority to
26 increase the amount of the homestead exemption up to twelve thousand five
27 hundred dollars of the assessed value of the property? (Effective January 1,
28 2027) (Amends Article VII, Sections 20(A)(1) and 21(K)(1) and (O)(1))

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)]

HB 271 Engrossed

2025 Regular Session

Willard

Abstract: Authorizes a parish governing authority to increase the amount of the homestead exemption up to an additional \$5,000 of the assessed value of a bona fide homestead.

Present constitution exempts from certain property taxes the first \$7,500 of assessed valuation (\$75,000 of fair market value) of a homestead.

Proposed constitutional amendment changes provisions of present constitution with respect to the amount of the homestead exemption by authorizing a parish governing authority to increase the amount of the homestead exemption by up to an additional \$5,000 of the assessed value of the property.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 3, 2026.

Effective January 1, 2027, and shall be applicable to property taxes for tax year 2027.

(Amends Const. Art. VII, §20(A)(1) and 21(K)(1) and (O)(1))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change proposed law ~~from~~ a mandatory increase in the amount of the homestead exemption to \$12,500 (\$125,000 of fair market value) of the assessed value of a homestead to a permissive increase in the amount of the homestead exemption of up to an additional \$5,000 of the assessed value of the property if the additional amount of the exemption is approved by the parish governing authority.