

UNDERSTANDING THE PROPOSED CONSTITUTIONAL AMENDMENTS

*The November 3, 2026, ballot includes three
proposed constitutional amendments related
to Louisiana property tax laws.*



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EARLY VOTING October 20–27, 2026 (excluding Sunday)
ELECTION DAY November 3, 2026



ADDITIONAL SPECIAL EXEMPTION FOR SENIORS

Authorizes an additional special exemption for homeowners age 65 and older who qualify for the Special Assessment Level.

A YES Vote Would:

- Authorize an additional exemption on top of the current homestead exemption of \$75,000 Homestead, based on age:
Ages 65-68: \$60,000 Ages 77-80: \$240,000
Ages 69-72: \$120,000 Age 81 and older: \$300,000
Ages 73-76: \$180,000

A NO Vote Would:

- Keep current law unchanged keeping current \$75,000 Homestead Exemption.



INCREASE THE INCOME LIMIT FOR THE ASSESSMENT FREEZE

Increases the income threshold used to qualify for the Special Assessment Level (Freeze).

A YES Vote Would:

- Increase the annual household adjusted gross income limit used to qualify for the Assessment Freeze from \$102,700 to \$150,000.
- Continue annual Consumer Price Index (CPI) adjustments.

A NO Vote Would:

- Keep the current income threshold in place.



PRESERVING AUTHORIZED MILLAGE RATES

Allows a taxing authority to continue using a lower millage rate without permanently losing the ability to return to a previously authorized rate.

A YES Vote Would:

- Eliminate the current “use it or lose it” provision, allowing a taxing agency to keep a lower millage rate without permanently losing a previously authorized maximum rate.

A NO Vote Would:

- Keep current constitutional provisions in place, that a taxing authority can permanently lose access to a previously authorized maximum rate if it is not raised (rolled up) before the next reassessment.



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