



UNDERSTANDING THE PROPOSED CONSTITUTIONAL AMENDMENTS

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

AMENDMENT NO. 1 DISABLED VETERAN EXEMPTION FOR SURVIVING SPOUSES

A YES Vote Would:

- Allow a qualifying surviving spouse to transfer the disabled veteran property tax exemption one time to a new primary residence that qualifies for homestead exemption.

A NO Vote Would:

- Keep current law, which does not allow the exemption to be transferred to a subsequent homestead.

AMENDMENT NO. 2 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 higher authorized rate.

A YES Vote Would:

- Eliminate the current "use it or lose it" provision, allowing a taxing authority 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.

AMENDMENT NO. 6 ADDITIONAL SPECIAL EXEMPTION FOR SENIORS

Authorizes an additional special exemption for homeowners age 65 and older who qualify for the Special Assessment Level, effective January 1, 2028.

A YES Vote Would:

- Allow a parish or municipality to provide an additional property tax exemption for homeowners age 65 and older who qualify for the Special Assessment Level.

Equivalent Fair Market Value:

Ages 65–68: \$60,000
Ages 69–72: \$120,000
Ages 73–76: \$180,000
Ages 77–80: \$240,000
Age 81 and older: \$300,000

A NO Vote Would:

- Keep the current law unchanged, with no additional exemption.

AMENDMENT NO. 9 INCREASE THE INCOME LIMIT FOR THE ASSESSMENT FREEZE

A YES Vote Would:

- Increase the annual adjusted gross income limit used to qualify for the Assessment Freeze from \$102,700 to \$150,000 beginning January 1, 2027, with annual Consumer Price Index (CPI) adjustments thereafter.

A NO Vote Would:

- Keep the current income limit in place, with annual CPI adjustments.



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We are here to serve you.

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