



## Additional Exemption

For Qualifying Disabled Veterans and their Surviving Spouse

### Requirements:

- **Disabled Veteran**
  - Must currently own and reside in the property for which the exemption is being applied, **AND**
  - Must have a service-connected disability rating as follows in the chart below, verified by the United States Department of Veterans Affairs
- **Surviving Spouse of a Disabled Veteran**
  - Must currently own and reside in the property for which the additional exemption is being applied, **AND**
  - The Disabled Veteran must have qualified for the additional exemption prior to their death

Service-Connected Disability Rating	Exemption Amount over Regular Homestead	Maximum Exemption including Regular Homestead
50% - 69%	Additional 25,000	100,000
70% - 99%	Additional 45,000	120,000
100%	All Remaining Fair Market Value	Total Fair Market Value

Proof of Service-Connected Disability rating must be provided at the time the Additional Exemption For Qualifying Disabled Veterans is applied for.

Acceptable proof will be documentation issued by the United States Department of Veterans Affairs. To request this letter, please contact the Department of Veterans Affairs at **1(800)827-1000** or online at [www.ebenefits.va.gov/](http://www.ebenefits.va.gov/) or visit the State of Louisiana Department of Veterans Affairs at 730 Washington Street Alexandria, LA or contact them at 1(318)487-5743 to request verification. Upon request, please make sure to ask for a memo to be added showing that your disability rating is **service-connected**.

Statewide election for a local option voted on and approved- November 2, 2010

Rapides Parish voters voted on and approved the local option election – October 22, 2011 Effective January 1, 2012

Voted on expansion of exemptions for Veterans in November 8, 2022 election Effective 2023

### Louisiana Constitution, Article VII, Section 21, K(1)

(K)(1)(a) In addition to the homestead exemption authorized pursuant to the provisions of Section 20 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran. If property eligible for the exemption provided for in this Subsubparagraph has an assessed value in excess of ten thousand dollars, ad valorem property taxes shall apply to the assessment in excess of ten thousand dollars.

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

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