



Special Assessment Level Information (LA Constitution 7:18(G) and LA RS 47:1712)

Provides that the assessment of residential property receiving the homestead exemption which is owned and occupied by any of the following and who meet all of the other requirements shall not be increased above the total assessment of that property, provided that such person or persons remain qualified for and receive the special assessment level:

Senior Citizens

- Must be at least 65 years old
- Extends to Surviving Spouse if they remain the owner of the property and are at least 55 years old or who has minor children
- Income cannot exceed \$100,000 (beginning for the tax year 2026, and each tax year thereafter, the limit shall be adjusted annually by the Consumer Price Index as reported by the US Government)

Disabled Veterans

- Can be any age
- Extends to Surviving Spouse if they remain the owner of the property and are at least 45 years old or who has minor children
- Income cannot exceed \$100,000 (beginning for the tax year 2026, and each tax year thereafter, the limit shall be adjusted annually by the Consumer Price Index as reported by the US Government)
- Must have a Service Connected Disability Rating of 50% or more by the U.S. Dept. of Veterans Affairs

Widow(er) of Armed Forces Killed in Action /or Spouse of MIA or POW

- Can be any age
- Income cannot exceed \$100,000 (beginning for the tax year 2026, and each tax year thereafter, the limit shall be adjusted annually by the Consumer Price Index as reported by the US Government)
- Member of the Armed Forces must have owned and last occupied such property
- Widow(er) or Spouse must remain the owner of the property, or whose interest is in usufruct
- Must have verification that the spouse was a member of the Armed Forces of the United States or LA National Guard who was Killed in Action, or is currently Missing in Action, or is currently a Prisoner of War

Permanently Totally Disabled

- Can be any age
- Income cannot exceed \$100,000 (beginning for the tax year 2026, and each tax year thereafter, the limit shall be adjusted annually by the Consumer Price Index as reported by the US Government)
- Must be Permanently and Totally Disabled as determined by a Final Non-appealable Judgement of Court or as Certified by a State Agency.

Note: The Veterans Affairs Office in the Courthouse Annex Building has agreed to provide us with a letter showing the % of Disability and verify KIA, MIA & POW status for the widow(er) or spouse. Please visit the Veterans Affairs Office to request this letter.

Also, since there is an income limit for each category, it is necessary for all applicants to bring a copy of their most recently filed tax return or other proof of income for income verification. The income requirement is combined spousal income, if there is a spouse, even if the applicant files separately for tax purposes.